

**IN THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

| | | |
|---|---|--------------------------|
| In re: |) |) Chapter 11 |
| |) |) |
| TAILORED BRANDS, INC., <i>et al.</i> ¹ |) |) Case No. 20-33900 (MI) |
| |) |) |
| Debtors. |) | (Jointly Administered) |
| |) |) |

**DEBTORS' APPLICATION FOR
ENTRY OF AN ORDER AUTHORIZING
THE RETENTION AND EMPLOYMENT OF
KIRKLAND & ELLIS LLP AND KIRKLAND & ELLIS
INTERNATIONAL LLP AS ATTORNEYS FOR THE DEBTORS
AND DEBTORS IN POSSESSION EFFECTIVE AS OF AUGUST 2, 2020**

THIS APPLICATION SEEKS AN ORDER THAT MAY ADVERSELY AFFECT YOU. IF YOU OBJECT TO THE RELIEF REQUESTED, YOU MUST RESPOND IN WRITING, SPECIFICALLY ANSWERING EACH PARAGRAPH OF THIS PLEADING. UNLESS OTHERWISE DIRECTED BY THE COURT, YOU MUST FILE YOUR RESPONSE WITH THE CLERK OF THE BANKRUPTCY COURT WITHIN TWENTY-ONE DAYS FROM THE DATE YOU WERE SERVED WITH THIS PLEADING. YOU MUST SERVE A COPY OF YOUR RESPONSE ON THE PERSON WHO SENT YOU THE NOTICE; OTHERWISE, THE COURT MAY TREAT THE PLEADING AS UNOPPOSED AND GRANT THE RELIEF REQUESTED.

REPRESENTED PARTIES SHOULD ACT THROUGH THEIR ATTORNEY..

The above-captioned debtors and debtors in possession (collectively, the “Debtors”) file this application (the “Application”) for the entry of an order (the “Order”), substantially in the form attached hereto, authorizing the Debtors to retain and employ Kirkland & Ellis LLP and Kirkland & Ellis International LLP (together, “Kirkland”) as their attorneys effective as of the Petition Date (as defined herein). In support of this Application, the Debtors submit the declaration of Joshua A. Sussberg, the president of Joshua A. Sussberg, P.C., a partner of Kirkland & Ellis

1 A complete list of each of the Debtors in these chapter 11 cases may be obtained on the website of the Debtors' claims and noticing agent at <http://cases.primeclerk.com/TailoredBrands>. The location of the Debtors' service address in these chapter 11 cases is: 6100 Stevenson Boulevard, Fremont, California 94538.

LLP, and a partner of Kirkland & Ellis International LLP (the “Sussberg Declaration”), which is attached hereto as Exhibit A, and the declaration of Holly Etlin, the Chief Restructuring Officer of Tailored Brands, Inc., which is attached hereto as Exhibit B (the “Etlin Declaration”). In further support of this Application, the Debtors respectfully state as follows.

Jurisdiction and Venue

1. The United States Bankruptcy Court for the Southern District of Texas (the “Court”) has jurisdiction over this matter pursuant to 28 U.S.C. § 1334. This matter is a core proceeding pursuant to 28 U.S.C. § 157(b). The Debtors confirm their consent, pursuant to rule 7008 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), to the entry of a final order by the Court.
2. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.
3. The bases for the relief requested herein are sections 327(a) and 330 of title 11 of the United States Code, 11 U.S.C. §§ 101–1532 (the “Bankruptcy Code”), Bankruptcy Rules 2014(a) and 2016, and rules 2014-1 and 2016-1 of the Local Bankruptcy Rules for the Southern District of Texas (the “Local Bankruptcy Rules”).

Background

4. On August 2, 2020 (the “Petition Date”), each of the Debtors filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. The Debtors are operating their businesses and managing their properties as debtors in possession pursuant to section 1107(a) and 1108 of the Bankruptcy Code. On August 3, 2020, the Court entered an order [Docket No. 41] authorizing the joint administration and procedural consolidation of the chapter 11 cases pursuant to Bankruptcy Rule 1015(b). No request for the appointment of a trustee or examiner has been made in these chapter 11 cases. On August 11, 2020, the United States Trustee for the Southern

District of Texas (the “U.S. Trustee”) appointed an official committee of unsecured creditors pursuant to section 1102 of the Bankruptcy Code (the “Creditors’ Committee”) [Docket No. 242].

5. A description of the Debtors’ businesses, the reasons for commencing the chapter 11 cases, and the relief sought from the Court to allow for a smooth transition into chapter 11 are set forth in the *Declaration of Holly Etlin in Support of Chapter 11 Petitions*, filed on August 2, 2020 [Docket No. 20], incorporated herein by reference.

Relief Requested

6. By this Application, the Debtors seek entry of the Order authorizing the retention and employment of Kirkland as their attorneys in accordance with the terms and conditions set forth in that certain engagement letter between the Debtors and Kirkland effective as of August 2, 2020 (the “Engagement Letter”), a copy of which is attached hereto as Exhibit 1 to the Order and incorporated herein by reference.²

Kirkland’s Qualifications

7. The Debtors seek to retain Kirkland because of Kirkland’s recognized expertise and extensive experience and knowledge in the field of debtors’ protections, creditors’ rights, and business reorganizations under chapter 11 of the Bankruptcy Code.

8. Kirkland has been actively involved in major chapter 11 cases and has represented debtors in many cases, including, among others: *In re Covia Holdings Corp.*, No. 20-33295 (DRJ) (Bankr. S.D. Tex. Aug. 3, 2020); *In re Chesapeake Energy Corp.*, No. 20-33233 (DRJ) (Bankr. S.D. Tex. July 20, 2020); *In re Stage Stores, Inc.*, No. 20-32564 (DRJ) (Bankr. S.D. Tex.

² The Debtors also seek to employ and retain Jackson Walker LLP (“Jackson Walker”) as their conflicts counsel in connection with these chapter 11 cases to handle matters that the Debtors may encounter that cannot be handled appropriately by Kirkland because of a conflict of interest. It is intended that the services of Jackson Walker shall complement, and not duplicate, the services to be rendered by Kirkland. Moreover, the responsibilities of Jackson Walker shall be confined to discrete legal matters that are distinct from the matters handled by Kirkland. Jackson Walker shall act on its own and will not act under the direct supervision of Kirkland.

July 10, 2020); *In re J. C. Penney Co., Inc.*, No. 20-20182 (DRJ) (Bankr. S.D. Tex. July 2, 2020); *In re Ultra Petroleum Corp.*, No. 20-32631 (MI) (Bankr. S.D. Tex. June 29, 2020); *In re Neiman Marcus Grp. LTD LLC*, No. 20-32519 (DRJ) (Bankr. S.D. Tex. June 26, 2020); *In re Hornbeck Offshore Servs., Inc.*, No. 20-32679 (DRJ) (Bankr. S.D. Tex. June 18, 2020); *In re Whiting Petroleum Corp.*, No. 20-32021 (DRJ) (Bankr. S.D. Tex. May 6, 2020); *In re McDermott International, Inc.*, No. 20-30336 (DRJ) (Bankr. S.D. Tex. Feb. 24, 2020); *In re Sheridan Holding Company II, LLC*, No. 19-35198 (MI) (Bankr. S.D. Tex. Oct. 21, 2019); *In re Jones Energy, Inc., et al.*, No. 19-32112 (DRJ) (Bankr. S.D. Tex. Apr. 14, 2019); *In re Vanguard, Inc.*, No. 19-31786 (DRJ) (Bankr. S.D. Tex. Mar. 31, 2019); *In re Parker Drilling Co.*, No. 18-36958 (MI) (Bankr. S.D. Tex. Jan. 3, 2019).³

9. In preparing for its representation of the Debtors in these chapter 11 cases, Kirkland has become familiar with the Debtors' businesses and many of the potential legal issues that may arise in the context of these chapter 11 cases. The Debtors believe that Kirkland is both well-qualified and uniquely able to represent the Debtors in these chapter 11 cases in an efficient and timely manner.

Services to Be Provided

10. Subject to further order of the Court, and consistent with the Engagement Letter, the Debtors request the retention and employment of Kirkland to render the following legal services:

- a. advising the Debtors with respect to their powers and duties as debtors in possession in the continued management and operation of their businesses and properties;

³ Because of the voluminous nature of the orders cited in this Application, they are not attached to this Application. Copies of these orders are available upon request to Kirkland.

- b. advising and consulting on the conduct of these chapter 11 cases, including all of the legal and administrative requirements of operating in chapter 11;
- c. attending meetings and negotiating with representatives of creditors and other parties in interest;
- d. taking all necessary actions to protect and preserve the Debtors' estates, including prosecuting actions on the Debtors' behalf, defending any action commenced against the Debtors, and representing the Debtors in negotiations concerning litigation in which the Debtors are involved, including objections to claims filed against the Debtors' estates;
- e. preparing pleadings in connection with these chapter 11 cases, including motions, applications, answers, orders, reports, and papers necessary or otherwise beneficial to the administration of the Debtors' estates;
- f. representing the Debtors in connection with obtaining authority to continue using cash collateral and postpetition financing;
- g. advising the Debtors in connection with any potential sale of assets;
- h. appearing before the Court and any appellate courts to represent the interests of the Debtors' estates;
- i. advising the Debtors regarding tax matters;
- j. taking any necessary action on behalf of the Debtors to negotiate, prepare, and obtain approval of a disclosure statement and confirmation of a chapter 11 plan and all documents related thereto; and
- k. performing all other necessary legal services for the Debtors in connection with the prosecution of these chapter 11 cases, including: (i) analyzing the Debtors' leases and contracts and the assumption and assignment or rejection thereof; (ii) analyzing the validity of liens against the Debtors; and (iii) advising the Debtors on corporate and litigation matters.

Professional Compensation

11. Kirkland intends to apply for compensation for professional services rendered on an hourly basis and reimbursement of expenses incurred in connection with these chapter 11 cases, subject to the Court's approval and in compliance with applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Bankruptcy Rules, and any other applicable procedures and orders of the Court. The hourly rates and corresponding rate structure Kirkland will use in

these chapter 11 cases are the same as the hourly rates and corresponding rate structure that Kirkland uses in other restructuring matters, as well as similar complex corporate, securities, and litigation matters whether in court or otherwise, regardless of whether a fee application is required. These rates and the rate structure reflect that such restructuring and other complex matters typically are national in scope and involve great complexity, high stakes, and severe time pressures.

12. Kirkland operates in a national marketplace for legal services in which rates are driven by multiple factors relating to the individual lawyer, his or her area of specialization, the firm's expertise, performance, and reputation, the nature of the work involved, and other factors.

13. Kirkland's current hourly rates for matters related to these chapter 11 cases range as follows:⁴

| Billing Category⁵ | U.S. Range |
|-------------------------------------|-------------------|
| Partners | \$1,075-\$1,845 |
| Of Counsel | \$625-\$1,845 |
| Associates | \$610-\$1,165 |
| Paraprofessionals | \$245-\$460 |

14. Kirkland's hourly rates are set at a level designed to compensate Kirkland fairly for the work of its attorneys and paraprofessionals and to cover fixed and routine expenses. Hourly

⁴ For professionals and paraprofessionals residing outside of the U.S., hourly rates are billed in the applicable currency. When billing a U.S. entity, such foreign rates are converted into U.S. dollars at the then applicable conversion rate. After converting these foreign rates into U.S. dollars, it is possible that certain rates may exceed the billing rates listed in the chart herein. While the rate ranges provided for in this Application may change if an individual leaves or joins Kirkland, if any such individual's billing rate falls outside the ranges disclosed above, Kirkland does not intend to update the ranges for such circumstances.

⁵ Although Kirkland does not anticipate using contract attorneys during these chapter 11 cases, in the unlikely event that it becomes necessary to use contract attorneys, Kirkland will not charge a markup to the Debtors with respect to fees billed by such attorneys. Any contract attorneys or non-attorneys who are employed by the Debtors in connection with work performed by Kirkland will be subject to conflict checks and disclosures in accordance with the requirements of the Bankruptcy Code.

rates vary with the experience and seniority of the individuals assigned. These hourly rates are subject to periodic adjustments to reflect economic and other conditions.⁶

15. Kirkland represented the Debtors during the four-month period before the Petition Date, using the hourly rates listed above and in the Sussberg Declaration. Moreover, these hourly rates are consistent with the rates that Kirkland charges other comparable chapter 11 clients, regardless of the location of the chapter 11 case.

16. The rate structure provided by Kirkland is appropriate and not significantly different from (a) the rates that Kirkland charges for other similar types of representations or (b) the rates that other comparable counsel would charge to do work substantially similar to the work Kirkland will perform in these chapter 11 cases.

17. It is Kirkland's policy to charge its clients in all areas of practice for identifiable, non-overhead expenses incurred in connection with the client's case that would not have been incurred except for representation of that particular client. It is also Kirkland's policy to charge its clients only the amount actually incurred by Kirkland in connection with such items. Examples of such expenses include postage, overnight mail, courier delivery, transportation, overtime expenses, computer-assisted legal research, photocopying, airfare, meals, and lodging.

18. To ensure compliance with all applicable deadlines in these chapter 11 cases, from time to time Kirkland utilizes the services of overtime secretaries. Kirkland charges fees for these services pursuant to the Engagement Letter, which permits Kirkland to bill the Debtors for

⁶ For example, like many of its peer law firms, Kirkland typically increases the hourly billing rate of attorneys and paraprofessionals twice a year in the form of: (i) step increases historically awarded in the ordinary course on the basis of advancing seniority and promotion and (ii) periodic increases within each attorney's and paraprofessional's current level of seniority. The step increases do not constitute "rate increases" (as the term is used in the *Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 by Attorneys in Larger Chapter 11 Cases*, effective November 1, 2013). As set forth in the Order, Kirkland will provide ten business-days' notice to the Debtors, the U.S. Trustee, and the Creditors' Committee before implementing any periodic increases, and shall file any such notice with the Court.

overtime secretarial charges that arise out of business necessity. In addition, Kirkland professionals also may charge their overtime meals and overtime transportation to the Debtors consistent with prepetition practices.

19. Kirkland currently charges the Debtors \$0.16 per page for standard duplication in its offices in the United States. Kirkland does not charge its clients for incoming facsimile transmissions. Kirkland has negotiated a discounted rate for Westlaw computer-assisted legal research. Computer-assisted legal research is used whenever the researcher determines that using Westlaw is more cost effective than using traditional (non-computer assisted legal research) techniques.

Compensation Received by Kirkland from the Debtors

20. Per the terms of the Engagement Letter, on March 27, 2020, the Debtors paid \$1,000,000.00 to Kirkland, which, as stated in the Engagement Letter, constituted an “advance payment retainer” as defined in Rule 1.15(c) of the Illinois Rules of Professional Conduct and *Dowling v. Chicago Options Assoc., Inc.*, 875 N.E.2d 1012, 1018 (Ill. 2007). Subsequently, the Debtors paid to Kirkland additional advance payment retainer totaling \$2,070,000.00 in the aggregate. As stated in the Engagement Letter, any advance payment retainer is earned by Kirkland upon receipt, any advance payment retainer becomes the property of Kirkland upon receipt, the Debtors no longer have a property interest in any advance payment retainer upon Kirkland’s receipt, any advance payment retainer will be placed in Kirkland’s general account and will not be held in a client trust account, and the Debtors will not earn any interest on any advance payment retainer.⁷

⁷ The Engagement Letter permits Kirkland to retain any prepetition advance payment retainer held by Kirkland as of the Petition Date rather than applying such prepetition advance payment retainer to pay postpetition fees and expenses. In light of the facts and circumstances of these chapter 11 cases, Kirkland will retain any prepetition

21. Pursuant to Bankruptcy Rule 2016(b), Kirkland has neither shared nor agreed to share (a) any compensation it has received or may receive with another party or person, other than with the partners, associates, and contract attorneys associated with Kirkland or (b) any compensation another person or party has received or may receive.

22. As of the Petition Date, the Debtors did not owe Kirkland any amounts for legal services rendered before the Petition Date. Although certain expenses and fees may have been incurred but not yet applied to Kirkland's advance payment retainer, the amount of Kirkland's advance payment retainer always exceeded any amounts listed or to be listed on statements describing services rendered and expenses incurred (on a "rates times hours" and "dates of expenses incurred" basis) prior to the Petition Date.

Kirkland's Disinterestedness

23. To the best of the Debtors' knowledge and as disclosed herein and in the Sussberg Declaration, (a) Kirkland is a "disinterested person" within the meaning of section 101(14) of the Bankruptcy Code, as required by section 327(a) of the Bankruptcy Code, and does not hold or represent an interest adverse to the Debtors' estates and (b) Kirkland has no connection to the Debtors, their creditors, or other parties in interest, except as may be disclosed in the Sussberg Declaration.

24. Kirkland will review its files periodically during the pendency of these chapter 11 cases to ensure that no conflicts or other disqualifying circumstances exist or arise. If any new relevant facts or relationships are discovered or arise, Kirkland will use reasonable efforts to

advance payment retainer held by Kirkland as of the Petition Date and will not apply any such amounts to postpetition fees and expenses.

identify such further developments and will promptly file a supplemental declaration, as required by Bankruptcy Rule 2014(a).

Supporting Authority

25. The Debtors seek retention of Kirkland as their attorneys pursuant to section 327(a) of the Bankruptcy Code, which provides that a debtor, subject to Court approval:

[M]ay employ one or more attorneys, accountants, appraisers, auctioneers, or other professional persons, that do not hold or represent an interest adverse to the estate, and that are disinterested persons, to represent or assist the [debtor] in carrying out the [debtor]'s duties under this title.

11 U.S.C. § 327(a).

26. Bankruptcy Rule 2014(a) requires that an application for retention include:

[S]pecific facts showing the necessity for the employment, the name of the [firm] to be employed, the reasons for the selection, the professional services to be rendered, any proposed arrangement for compensation, and, to the best of the applicant's knowledge, all of the [firm's] connections with the debtor, creditors, any other party in interest, their respective attorneys and accountants, the United States trustee, or any person employed in the office of the United States trustee.

Fed. R. Bankr. P. 2014.

27. The Debtors submit that for all the reasons stated above and in the Sussberg Declaration, the retention and employment of Kirkland as counsel to the Debtors is warranted. Further, as stated in the Sussberg Declaration, Kirkland is a "disinterested person" within the meaning of section 101(14) of the Bankruptcy Code, as required by section 327(a) of the Bankruptcy Code, and does not hold or represent an interest adverse to the Debtors' estates and has no connection to the Debtors, their creditors, or other parties in interest, except as may be disclosed in the Sussberg Declaration.

Notice

28. The Debtors have provided notice of this Application to the following parties: (a) the U.S. Trustee; (b) entities listed as holding the 30 largest unsecured claims against the Debtors (on a consolidated basis); (c) the Prepetition ABL Agent and the DIP Agent, and counsel thereto; (d) the agent under the Debtors' prepetition term loan facility and counsel thereto; (e) counsel to term lenders under the Debtors' prepetition term loan facility; (f) the indenture trustee for The Men's Wearhouse, Inc. 7.00% Senior Notes due 2022, and counsel thereto; (g) the Office of the United States Attorney for the Southern District of Texas; (h) the state attorneys general for states in which the Debtors conduct business; (i) the Internal Revenue Service; (j) the Securities and Exchange Commission; (k) the Environmental Protection Agency; and (l) any party that has requested notice pursuant to Bankruptcy Rule 2002. A copy of this Application is also available on the website of the Debtors' notice and claims agent at <https://cases.primeclerk.com/TailoredBrands>. In light of the nature of the relief requested, the Debtors submit that no other or further notice is required.

No Prior Request

29. No prior request for the relief sought in this Application has been made to this or any other court.

WHEREFORE, the Debtors respectfully request that the Court enter the Order, substantially in the form attached hereto, granting the relief requested herein and granting such other relief as is just and proper.

Dated: September 1, 2020
Houston, Texas

/s/ Holly Etlin

Holly Etlin
Tailored Brands, Inc.
Chief Restructuring Officer

EXHIBIT A

Sussberg Declaration

**IN THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re:)
TAILORED BRANDS, INC., *et al.*¹) Chapter 11
Debtors.) Case No. 20-33900 (MI)
) (Jointly Administered)
)

**DECLARATION OF JOSHUA A. SUSSBERG IN SUPPORT OF THE
DEBTORS' APPLICATION FOR ENTRY OF AN ORDER AUTHORIZING
THE RETENTION AND EMPLOYMENT OF KIRKLAND & ELLIS LLP
AND KIRKLAND & ELLIS INTERNATIONAL LLP AS ATTORNEYS FOR THE
DEBTORS AND DEBTORS IN POSSESSION EFFECTIVE AS OF AUGUST 2, 2020**

I, Joshua A. Sussberg, being duly sworn, state the following under penalty of perjury:

1. I am the president of Joshua A. Sussberg, P.C., a partner of the law firm of Kirkland & Ellis LLP, located at 601 Lexington Avenue, New York, New York 10022, and a partner of Kirkland & Ellis International, LLP (together with Kirkland & Ellis LLP, "Kirkland"). I am one of the lead attorneys from Kirkland working on the above-captioned chapter 11 cases. I am a member in good standing of the Bar of the State of New York, and I have been admitted to practice in New York. There are no disciplinary proceedings pending against me.

2. I submit this declaration (the "Declaration") in support of the Debtors' *Application for Entry of an Order Authorizing the Retention and Employment of Kirkland & Ellis LLP and Kirkland & Ellis International LLP as Attorneys for the Debtors and Debtors in Possession*

1 A complete list of each of the Debtors in these chapter 11 cases may be obtained on the website of the Debtors' claims and noticing agent at <http://cases.primeclerk.com/TailoredBrands>. The location of the Debtors' service address in these chapter 11 cases is: 6100 Stevenson Boulevard, Fremont, California 94538.

Effective as of August 2, 2020 (the “Application”).² Except as otherwise noted, I have personal knowledge of the matters set forth herein.

Kirkland’s Qualifications

4. The Debtors seek to retain Kirkland because of Kirkland’s recognized expertise and extensive experience and knowledge in the field of debtors’ protections, creditors’ rights, and business reorganizations under chapter 11 of the Bankruptcy Code.

5. Kirkland has been actively involved in major chapter 11 cases and has represented debtors in many cases, including, among others: *In re Covia Holdings Corp.*, No. 20-33295 (DRJ) (Bankr. S.D. Tex. Aug. 3, 2020); *In re Chesapeake Energy Corp.*, No. 20-33233 (DRJ) (Bankr. S.D. Tex. July 20, 2020); *In re Stage Stores, Inc.*, No. 20-32564 (DRJ) (Bankr. S.D. Tex. July 10, 2020); *In re J. C. Penney Co., Inc.*, No. 20-20182 (DRJ) (Bankr. S.D. Tex. July 2, 2020); *In re Ultra Petroleum Corp.*, No. 20-32631 (MI) (Bankr. S.D. Tex. June 29, 2020); *In re Neiman Marcus Grp. LTD LLC*, No. 20-32519 (DRJ) (Bankr. S.D. Tex. June 26, 2020); *In re Hornbeck Offshore Servs., Inc.*, No. 20-32679 (DRJ) (Bankr. S.D. Tex. June 18, 2020); *In re Whiting Petroleum Corp.*, No. 20-32021 (DRJ) (Bankr. S.D. Tex. May 6, 2020); *In re McDermott International, Inc.*, No. 20-30336 (DRJ) (Bankr. S.D. Tex. Feb. 24, 2020); *In re Sheridan Holding Company II, LLC*, No. 19-35198 (MI) (Bankr. S.D. Tex. Oct. 21, 2019); *In re Jones Energy, Inc., et al.*, No. 19-32112 (DRJ) (Bankr. S.D. Tex. Apr. 14, 2019); *In re Vanguard, Inc.*, No. 19-31786 (DRJ) (Bankr. S.D. Tex. Mar. 31, 2019); *In re Parker Drilling Co.*, No. 18-36958 (MI) (Bankr. S.D. Tex. Jan. 3, 2019).³

² Capitalized terms used but not otherwise defined herein shall have the meanings set forth in the Application.

³ Because of the voluminous nature of the orders cited in this Declaration, they are not attached to this Declaration. Copies of these orders are available upon request to Kirkland.

6. In preparing for its representation of the Debtors in these chapter 11 cases, Kirkland has become familiar with the Debtors' businesses and many of the potential legal issues that may arise in the context of these chapter 11 cases. I believe that Kirkland is both well-qualified and uniquely able to represent the Debtors in these chapter 11 cases in an efficient and timely manner.

Services to Be Provided

7. Subject to further order of the Court and that certain engagement letter dated March 20, 2020 (the "Engagement Letter"), a copy of which is attached as Exhibit 1 to the Order, the Debtors retained Kirkland to render, without limitation, the following legal services:

- a. advising the Debtors with respect to their powers and duties as debtor in possession in the continued management and operation of its businesses and properties;
- b. advising and consulting on the conduct of these chapter 11 cases, including all of the legal and administrative requirements of operating in chapter 11;
- c. attending meetings and negotiating with representatives of creditors and other parties in interest;
- d. taking all necessary actions to protect and preserve the Debtors' estates, including prosecuting actions on the Debtors' behalf, defending any action commenced against the Debtors, and representing the Debtors in negotiations concerning litigation in which the Debtors are involved, including objections to claims filed against the Debtors' estates;
- e. preparing pleadings in connection with these chapter 11 cases, including motions, applications, answers, orders, reports, and papers necessary or otherwise beneficial to the administration of the Debtors' estates;
- f. representing the Debtors in connection with obtaining authority to continue using cash collateral and postpetition financing;
- g. advising the Debtors in connection with any potential sale of assets;
- h. appearing before the Court and any appellate courts to represent the interests of the Debtors' estates;
- i. advising the Debtors regarding tax matters;

- j. taking any necessary action on behalf of the Debtors to negotiate, prepare, and obtain approval of a disclosure statement and confirmation of a chapter 11 plan and all documents related thereto; and
- k. performing all other necessary legal services for the Debtors in connection with the prosecution of these chapter 11 cases, including: (i) analyzing the Debtors' leases and contracts and the assumption and assignment or rejection thereof; (ii) analyzing the validity of liens against the Debtors; and (iii) advising the Debtors on corporate and litigation matters.

Professional Compensation

8. Kirkland intends to apply for compensation for professional services rendered on an hourly basis and reimbursement of expenses incurred in connection with these chapter 11 cases, subject to the Court's approval and in compliance with applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Bankruptcy Rules, and any other applicable procedures and orders of the Court. The hourly rates and corresponding rate structure Kirkland will use in these chapter 11 cases are the same as the hourly rates and corresponding rate structure that Kirkland uses in other debtor representations, and are comparable to the hourly rates and corresponding rate structure that Kirkland uses for complex corporate, securities, and litigation matters whether in court or otherwise, regardless of whether a fee application is required. These rates and the rate structure reflect that such restructuring and other complex matters typically are national in scope and involve great complexity, high stakes, and severe time pressures.

9. Kirkland operates in a national marketplace for legal services in which rates are driven by multiple factors relating to the individual lawyer, his or her area of specialization, the firm's expertise, performance, and reputation, the nature of the work involved, and other factors.

10. Kirkland's current hourly rates for matters related to these chapter 11 cases range as follows:⁴

⁴ For professionals and paraprofessionals residing outside of the U.S., hourly rates are billed in the applicable currency. When billing a U.S. entity, such foreign rates are converted into U.S. dollars at the then applicable

| Billing Category⁵ | U.S. Range |
|-------------------------------------|-------------------|
| Partners | \$1,075-\$1,845 |
| Of Counsel | \$625-\$1,845 |
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11. Kirkland's hourly rates are set at a level designed to compensate Kirkland fairly for the work of its attorneys and paralegals and to cover fixed and routine expenses. Hourly rates vary with the experience and seniority of the individuals assigned. These hourly rates are subject to periodic adjustments to reflect economic and other conditions.⁶

12. It is Kirkland's policy to charge its clients in all areas of practice for identifiable, non-overhead expenses incurred in connection with the client's case that would not have been incurred except for representation of that particular client. It is also Kirkland's policy to charge its clients only the amount actually incurred by Kirkland in connection with such items. Examples of such expenses include postage, overnight mail, courier delivery, transportation, overtime expenses, computer-assisted legal research, photocopying, airfare, meals, and lodging.

conversion rate. After converting these foreign rates into U.S. dollars, it is possible that certain rates may exceed the billing rates listed in the chart herein. While the rate ranges provided for in this Application may change if an individual leaves or joins Kirkland, and if any such individual's billing rate falls outside the ranges disclosed above, Kirkland does not intend to update the ranges for such circumstances.

⁵ Although Kirkland does not anticipate using contract attorneys during these chapter 11 cases, in the unlikely event that it becomes necessary to use contract attorneys, Kirkland will not charge a markup to the Debtors with respect to fees billed by such attorneys. Moreover, any contract attorneys or non-attorneys who are employed by the Debtors in connection with work performed by Kirkland will be subject to conflict checks and disclosures in accordance with the requirements of the Bankruptcy Code.

⁶ For example, like many of its peer law firms, Kirkland typically increases the hourly billing rate of attorneys and paraprofessionals twice a year in the form of: (i) step increases historically awarded in the ordinary course on the basis of advancing seniority and promotion and (ii) periodic increases within each attorney's and paraprofessional's current level of seniority. The step increases do not constitute "rate increases" (as the term is used in the *Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 by Attorneys in Larger Chapter 11 Cases*, effective November 1, 2013). As set forth in the Order, Kirkland will provide ten business days' notice to the Debtors, the U.S. Trustee, and the Creditors' Committee before implementing any periodic increases, and shall file such notice with the Court.

13. To ensure compliance with all applicable deadlines in these chapter 11 cases, Kirkland utilizes the services of overtime secretaries. Kirkland charges fees for these services pursuant to the Engagement Letter between Kirkland and the Debtors, which permits Kirkland to bill the Debtors for overtime secretarial charges that arise out of business necessity. In addition, Kirkland professionals also may charge their overtime meals and overtime transportation to the Debtors consistent with prepetition practices.

14. Kirkland currently charges the Debtors \$0.16 per page for standard duplication in its offices in the United States. Kirkland does not charge its clients for incoming facsimile transmissions. Kirkland has negotiated a discounted rate for Westlaw computer-assisted legal research. Computer-assisted legal research is used whenever the researcher determines that using Westlaw is more cost effective than using traditional (non-computer assisted legal research) techniques.

Compensation Received by Kirkland from the Debtors

15. Per the terms of the Engagement Letter, on March 27, 2020, the Debtors paid \$1,000,000 to Kirkland, which, as stated in the Engagement Letter, constituted an “advance payment retainer” as defined in Rule 1.15(c) of the Illinois Rules of Professional Conduct and *Dowling v. Chicago Options Assoc., Inc.*, 875 N.E.2d 1012, 1018 (Ill. 2007). Subsequently, the Debtors paid to Kirkland additional advance payment retainer totaling \$2,070,000.00 in the aggregate. As stated in the Engagement Letter, any advance payment retainer is earned by Kirkland upon receipt; any advance payment retainer becomes the property of Kirkland upon receipt; the Debtors no longer have a property interest in any advance payment retainer upon Kirkland’s receipt; any advance payment retainer will be placed in Kirkland’s general account and

will not be held in a client trust account; and the Debtors will not earn any interest on any advance payment retainer.⁷

16. As of the Petition Date, the Debtors did not owe Kirkland any amounts for legal services rendered before the Petition Date. Although certain expenses and fees may have been incurred, but not yet applied to Kirkland's advance payment retainer, Kirkland's total advance payment retainer always exceeded any amounts listed or to be listed on statements describing services rendered and expenses incurred (on a "rates times hours" and "dates of expenses incurred" basis) prior to the Petition Date.

17. Pursuant to Bankruptcy Rule 2016(b), Kirkland has not shared nor agreed to share (a) any compensation it has received or may receive with another party or person, other than with the partners, associates, and contract attorneys associated with Kirkland or (b) any compensation another person or party has received or may receive.

Statement Regarding U.S. Trustee Guidelines

18. Kirkland shall apply for compensation for professional services rendered and reimbursement of expenses incurred in connection with the Debtors' chapter 11 cases in compliance with sections 330 and 331 of the Bankruptcy Code and applicable provisions of the Bankruptcy Rules, Local Bankruptcy Rules, and any other applicable procedures and orders of the Court. Kirkland also intends to make a reasonable effort to comply with the U.S. Trustee's requests for information and additional disclosures as set forth in the *Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 by*

⁷ The Engagement Letter permits Kirkland to retain any prepetition advance payment retainer held by Kirkland as of the Petition Date rather than applying such prepetition advance payment retainer to pay postpetition fees and expenses. In light of the facts and circumstances of these chapter 11 cases, Kirkland will retain any prepetition advance payment retainer held by Kirkland as of the Petition Date and will not apply any such amounts to postpetition fees and expenses.

Attorneys in Larger Chapter 11 Cases Effective As of November 1, 2013 (the “Revised UST Guidelines”), both in connection with this Application and the interim and final fee applications to be filed by Kirkland in these chapter 11 cases.

Attorney Statement Pursuant to Revised UST Guidelines

19. The following is provided in response to the request for additional information set forth in Paragraph D.1. of the Revised UST Guidelines:

- a. **Question:** Did Kirkland agree to any variations from, or alternatives to, Kirkland’s standard billing arrangements for this engagement?

Answer: No. Kirkland and the Debtors have not agreed to any variations from, or alternatives to, Kirkland’s standard billing arrangements for this engagement. The rate structure provided by Kirkland is appropriate and is not significantly different from (a) the rates that Kirkland charges for other non-bankruptcy representations or (b) the rates of other comparably skilled professionals.

- b. **Question:** Do any of the Kirkland professionals in this engagement vary their rate based on the geographic location of the Debtors’ chapter 11 cases?

Answer: No. The hourly rates used by Kirkland in representing the Debtors are consistent with the rates that Kirkland charges other comparable chapter 11 clients, regardless of the location of the chapter 11 case.

- c. **Question:** If Kirkland has represented the Debtors in the 12 months prepetition, disclose Kirkland’s billing rates and material financial terms for the prepetition engagement, including any adjustments during the 12 months prepetition. If Kirkland’s billing rates and material financial terms have changed postpetition, explain the difference and the reasons for the difference.

Answer: Kirkland's current hourly rates for services rendered on behalf of the Debtors range as follows:⁸

| Billing Category | U.S. Range |
|-------------------|-----------------|
| Partners | \$1,075-\$1,845 |
| Of Counsel | \$625-\$1,845 |
| Associates | \$610-\$1,165 |
| Paraprofessionals | \$245-\$460 |

- d. **Question:** Have the Debtors approved Kirkland's budget and staffing plan, and, if so, for what budget period?

Answer: Pursuant to the DIP Order,⁹ professionals proposed to be retained by the Debtors are required to provide weekly estimates of fees and expenses incurred in these chapter 11 cases.

Kirkland's Disinterestedness

20. In connection with its proposed retention by the Debtors in these chapter 11 cases, Kirkland undertook to determine whether it had any conflicts or other relationships that might cause it not to be disinterested or to hold or represent an interest adverse to the Debtors. Specifically, Kirkland obtained from the Debtors and their representatives the names of individuals and entities that may be parties in interest in these chapter 11 cases (the "Potential Parties in Interest") and such parties are listed on Schedule 1 hereto. Kirkland has searched on its electronic database for its connections to the entities listed on Schedule 1 hereto. In addition, after Kirkland identified all client connections with the parties in interest over a specified time period, Kirkland circulated a survey email to all Kirkland attorneys who billed 10 or more hours to such clients

⁸ While the rate ranges provided for in this Application may change if an individual leaves or joins Kirkland, and if any such individual's billing rate falls outside the ranges disclosed above, Kirkland does not intend to update the ranges for such circumstances.

⁹ "DIP Order" means the *Interim Order (I) Authorizing the Debtors to Obtain Postpetition Financing, (II) Authorizing the Debtors to Use Cash Collateral, (III) Granting Liens and Providing Superpriority Administrative Expense Status, (IV) Granting Adequate Protection to the Prepetition Secured Parties, (V) Modifying The Automatic Stay, (VI) Scheduling A Final Hearing, and (VII) Granting Related Relief* [Docket No. 85].

during the prior six years. Further, beyond the individual emails, Kirkland sent a daily report of new matters firm wide. All Kirkland attorneys are responsible for reviewing the daily report of new matters and raising any potential concerns with respect to new representations. All email responses were in connection with screens that have already been implemented. Additionally, to the extent that I have been able to ascertain that Kirkland has been retained within the last three years to represent any of the Potential Parties in Interest (or their affiliates, as the case may be) in matters unrelated to these cases, such facts are disclosed on **Schedule 2** attached hereto.

21. Kirkland and certain of its partners and associates may have in the past represented, may currently represent, and likely in the future will represent, entities that may be parties in interest in these chapter 11 cases in connection with matters unrelated (except as otherwise disclosed herein) to the Debtors and these chapter 11 cases. Kirkland has searched on its electronic database for its connection to the entities listed on **Schedule 1** attached hereto. The information listed on **Schedule 1** may have changed without our knowledge and may change during the pendency of these chapter 11 cases. Accordingly, Kirkland will update this Declaration as necessary and when Kirkland becomes aware of additional material information. The following is a list of the categories that Kirkland has searched:¹⁰

| <u>Schedule</u> | <u>Category</u> |
|------------------------|---|
| 1(a) | Debtor and Affiliated Non-Debtor Entities |
| 1(b) | Current and Former Officers & Directors |
| 1(c) | Equity Holders |
| 1(d) | Banking Relationships |
| 1(e) | Benefit and Insurance Providers |
| 1(f) | Landlords & Sub-Tenants |
| 1(g) | Largest Trade Vendors |

¹⁰ Kirkland's inclusion of parties in the following Schedules is solely to illustrate Kirkland's conflict search process and is not an admission that any party has a valid claim against the Debtors or that any party properly belongs in the schedules or has a claim or legal relationship to the Debtors of the nature described in the schedules.

| | |
|------|---|
| 1(h) | Lenders |
| 1(i) | Letters of Credit, Surety Bond, and Utility Providers |
| 1(j) | Litigants |
| 1(k) | Ordinary Course Professionals |
| 1(l) | Partnerships |
| 1(m) | Professionals |
| 1(n) | Taxing Authorities |
| 1(o) | Trustee & Agent Counsel |
| 1(p) | U.S. Trustee Personnel, Judges, and court contacts for the Southern District of Texas (and key staff members) |
| 1(q) | UCC Lien Filer |
| 1(r) | Unions |

22. To the best of my knowledge, (a) Kirkland is a “disinterested person” within the meaning of section 101(14) of the Bankruptcy Code, as required by section 327(a) of the Bankruptcy Code, and does not hold or represent an interest adverse to the Debtors’ estates and (b) Kirkland has no connection to the Debtors, their creditors, or other parties in interest, except as may be disclosed in this Declaration.

23. Listed on **Schedule 2** to this Declaration are the results of Kirkland’s conflicts searches of the above-listed entities.¹¹ For the avoidance of doubt, Kirkland will not commence a cause of action in these chapter 11 cases against the entities listed on **Schedule 2** that are current clients of Kirkland (including entities listed below under the “Specific Disclosures” section of this Declaration) unless Kirkland has an applicable waiver on file or first receives a waiver from such

¹¹ As referenced in **Schedule 2**, the term “current client” means an entity listed as a client in Kirkland’s conflicts search system to whom time was posted in the 12 months preceding the Petition Date. As referenced in **Schedule 2**, the term “former client” means an entity listed as a client in Kirkland’s conflicts search system to whom time was posted between 12 and 36 months preceding the Petition Date. As referenced in **Schedule 2**, the term “closed client” means an entity listed as a client in Kirkland’s conflicts search system to whom time was posted in the 36 months preceding the Petition Date, but for which the client representation has been closed. Whether an actual client relationship exists can only be determined by reference to the documents governing Kirkland’s representation rather than its potential listing in Kirkland’s conflicts search system. The list generated from Kirkland’s conflicts search system is over-inclusive. As a general matter, Kirkland discloses connections with “former clients” or “closed clients” for whom time was posted in the last 36 months, but does not disclose connections if time was billed more than 36 months before the Petition Date.

entity allowing Kirkland to commence such an action. To the extent that a waiver does not exist or is not obtained from such entity and it is necessary for the Debtors to commence an action against that entity, the Debtors will be represented in such particular matter by conflicts counsel.¹²

24. Of the entities listed on Schedule 2, only two represented more than one percent of Kirkland's fee receipts for the twelve-month period ending on July 31, 2020.¹³ Certain affiliates of The Blackstone Group (together with its affiliates and subsidiaries, "Blackstone") are landlords and vendors of the Debtors in these chapter 11 cases. Certain affiliates of GLP Pte. Ltd. (together with its affiliates and subsidiaries, "GLP") are vendors of the Debtors in these chapter 11 cases. Blackstone and GLP each represented more than one percent of Kirkland's fee receipts for the twelve-month period ending on July 31, 2020. I do not believe that any current or former representation of Blackstone or GLP precludes it from meeting the disinterestedness standard under the Bankruptcy Code.

25. Kirkland's conflicts search of the entities listed on Schedules 1(a) – 1(r) (that Kirkland was able to locate using its reasonable efforts) reveals, to the best of my knowledge, that those Kirkland attorneys and paraprofessionals who previously worked at other law firms that represented such entities in these chapter 11 cases have not worked on matters relating to the Debtors' restructuring efforts while at Kirkland.

26. Based on the conflicts search conducted to date and described herein, to the best of my knowledge, neither I, Kirkland, nor any partner or associate thereof, insofar as I have been able to ascertain, have any connection with the Debtors, their creditors, or any other parties in interest,

¹² Contemporaneously with the filing of the Application, the Debtors also are seeking to retain and employ Jackson Walker as co-counsel and conflicts counsel pursuant to the *Application of Debtors and Debtors-in-Possession to Retain Jackson Walker LLP as Co-Counsel and Conflicts Counsel for the Debtors and Debtors-in-Possession*.

¹³ Specific percentages will be disclosed to the U.S. Trustee upon request.

their respective attorneys and accountants, the United States Trustee for the the Southern District of Texas (the “U.S. Trustee”), any person employed by the U.S. Trustee, or any Bankruptcy Judge currently serving on the United States Bankruptcy Court for the Southern District of Texas, except as disclosed or otherwise described herein.

27. Kirkland will review its files periodically during the pendency of these chapter 11 cases to ensure that no conflicts or other disqualifying circumstances exist or arise. If any new relevant facts or relationships are discovered or arise, Kirkland will use reasonable efforts to identify such further developments and will promptly file a supplemental declaration, as required by Bankruptcy Rule 2014(a).

28. Generally, it is Kirkland’s policy to disclose entities in the capacity that they first appear in a conflicts search. For example, if an entity already has been disclosed in this Declaration in one capacity (*e.g.*, a customer), and the entity appears in a subsequent conflicts search in a different capacity (*e.g.*, a vendor), Kirkland does not disclose the same entity again in supplemental declarations, unless the circumstances are such in the latter capacity that additional disclosure is required.

29. From time to time, Kirkland has referred work to other professionals to be retained in these chapter 11 cases. Likewise, certain such professionals have referred work to Kirkland.

30. Certain insurance companies pay the legal bills of Kirkland clients. Some of these insurance companies may be involved in these chapter 11 cases. None of these insurance companies, however, are Kirkland clients as a result of the fact that they pay legal fees on behalf of Kirkland clients.

Specific Disclosures

31. As specifically set forth below and in the attached exhibits, Kirkland represents certain of the Debtors' creditors, equity security holders, or other entities that may be parties in interest in ongoing matters unrelated to the Debtors and these chapter 11 cases. None of the representations described herein are materially adverse to the interests of the Debtors' estates. Moreover, pursuant to section 327(c) of the Bankruptcy Code, Kirkland is not disqualified from acting as the Debtors' counsel merely because it represents certain of the Debtors' creditors, equity security holders, or other entities that may be parties in interest in matters unrelated to these chapter 11 cases.

A. Connections to Certain Specified Parties.

32. As disclosed below and in **Schedule 2** attached hereto, Kirkland currently represents, and formerly has represented, Ares Management Corporation, Bank of America, N.A., Barclays plc, BB&T Corp., Benefit Street Partners LLC, CIFC Asset Management LLC, DK Management Partners LP, JPMorgan Chase Bank, N.A., SunTrust Banks, Inc., and/or certain of their affiliates (collectively, the "**Specified Parties**".)

33. The Specified Parties comprise one or more of the following: (a) prepetition lenders to the Debtors; (b) entities with whom the Debtors have a banking relationship; (c) an agent under one of the Debtors' prepetition credit facilities; or (d) a lender under the Debtors' debtor in possession financing facilities. All current and prior Kirkland representations of the Specified Parties are in matters unrelated to the Debtors or their chapter 11 cases. Kirkland has not represented and will not represent the Specified Parties in connection with any matter related to the Debtors or their chapter 11 cases. I do not believe that Kirkland's representations of the

Specified Parties preclude it from meeting the disinterestedness standard under the Bankruptcy Code.

B. Connections to Holders of Equity Interests in the Debtors.

34. As disclosed on Schedule 2, Kirkland currently represents, and in the past has represented, Invesco Private Capital, Inc. and certain of its affiliates (collectively, “Invesco”) on a variety of matters. Prior to the Petition Date, Invesco owned non-controlling equity interests in Tailored Brands, Inc., which is a Debtor in these chapter 11 cases. All current and prior Kirkland representations of the Specified Parties are in matters unrelated to the Debtors or their chapter 11 cases. Kirkland has not, and will not, represent Invesco in matters related to the Debtors and these chapter 11 cases. Based on the foregoing, I do not believe that Kirkland’s representation of Invesco precludes Kirkland from meeting the disinterestedness standard under the Bankruptcy Code.

C. Connections to Officers and Directors.

35. As disclosed below and in Exhibit 2 attached hereto, Kirkland currently represents, and has formerly represented, certain affiliates, subsidiaries and entities associated with the Debtors’ current and recent former officers and directors. I do not believe that Kirkland’s current or prior representation of the affiliates, subsidiaries, and entities associated with certain officers and directors precludes Kirkland from meeting the disinterestedness standard under the Bankruptcy Code.

36. Andrew Vollero, a current director of Tailored Brands, Inc., has served, or may serve from time to time, in various management and director capacities of certain Kirkland clients or affiliates thereof. I do not believe that Kirkland’s current or prior representation of clients for which Mr. Vollero served in management and director capacities precludes Kirkland from meeting the disinterestedness standard under the Bankruptcy Code.

37. Sheldon I. Stein and David H. Edwab, former directors of Tailored Brands, Inc., have served, or may serve from time to time, in various management and director capacities of certain Kirkland clients or affiliates thereof. I do not believe that Kirkland's current or prior representation of clients for which Mr. Stein or Mr. Edwab served in management and director capacities precludes Kirkland from meeting the disinterestedness standard under the Bankruptcy Code.

D. Connections to Vendors.

38. As disclosed in **Schedule 2**, certain of the Debtors' vendors are current, former, or closed clients of Kirkland in a variety of matters. Kirkland's representation of these vendors were unrelated to the Debtors' chapter 11 cases, and Kirkland does not currently represent these vendors in matters related to the Debtors and these chapter 11 cases.

E. Connections to Other Entities.

39. As disclosed on **Schedule 2**, Kirkland currently represents, and in the past has represented, Davidson Kempner, an affiliate of DK Management Partners LP, a first lien term loan lender to the Debtors. Kirkland represented Davidson Kempner on a potential sale leaseback transaction in 2011 involving Debtors The Men's Wearhouse Inc. and Moores The Suit People Inc., which ultimately did not result in a consummated transaction. Kirkland will not represent Davidson Kempner in connection with any matter related to the Debtors or their chapter 11 cases during the pendency of these chapter 11 cases. Further, Kirkland has implemented formal screening procedures to ensure that (a) any Kirkland attorneys or staff that billed time to the Davidson Kempner representation would not work on any matter related to these chapter 11 cases and (b) there is no disclosure of confidential information across the two matters. I do not believe

that Kirkland's current or prior representation of Davidson Kempner precludes Kirkland from meeting the disinterestedness standard under the Bankruptcy Code.

40. As disclosed on Schedule 2, Kirkland currently represents, and in the past has represented Sycamore Partners Management, L.P. and certain of its affiliates (collectively, “Sycamore”) on a variety of matters. Kirkland represented Sycamore in connection with a potential sale of the Debtors’ assets and/or businesses in 2015. Kirkland has not and will not represent Sycamore in connection with any matter related to the Debtors or their chapter 11 cases during the pendency of these chapter 11 cases. Further, Kirkland has implemented formal screening procedures to ensure that (a) any Kirkland attorneys or staff that billed time to the Sycamore representation would not work on any matter related to these chapter 11 cases and (b) there is no disclosure of confidential information across the two matters. I do not believe that Kirkland’s current or prior representation of Sycamore precludes Kirkland from meeting the disinterestedness standard under the Bankruptcy Code.

41. As disclosed on Schedule 2, Kirkland currently represents, and in the past has represented WH Buyer, LLC (“WH Buyer”) on a variety of matters. Kirkland represented WH Buyer in matters attendant to WH Buyer’s acquisition of the Joseph Abboud intellectual property from Debtor Tailored Brands, Inc. (the “Closed Sale Transaction”). The Closed Sale Transaction was consummated on March 5, 2020, 15 days before the execution of the Engagement Letter. Kirkland has not and will not represent WH Buyer in connection with any matter related to the Debtors or their chapter 11 cases during the pendency of these chapter 11 cases. Further, Kirkland has implemented formal screening procedures to ensure that (a) any Kirkland attorneys or staff that billed time to the Closed Sale Transaction would not work on any matter related to these chapter 11 cases and (b) there is no disclosure of confidential information across the two matters.

To the extent that any conflict arises between Kirkland's representation of the Debtors, on the one hand, and WH Buyer, on the other hand, in connection with the Closed Sale Transaction during these chapter 11 cases, Kirkland will not represent WH Buyer or the Debtors. I do not believe that Kirkland's current or prior representation of WH Buyer precludes Kirkland from meeting the disinterestedness standard under the Bankruptcy Code.

42. As disclosed in **Schedule 2**, certain of the Debtors and their non-Debtor affiliates or other entities associated with the Debtors are creditors of entities that Kirkland currently represents or has represented in bankruptcy proceedings or post-effective date claims processes. Similarly, certain parties in interest in these chapter 11 cases are current or former Kirkland restructuring clients, including Bluestem Brands, Inc., Deluxe Entertainment Services Group Inc., Frontier Communications Corporation, Mood Media Corporation, Pier 1 Imports, Inc., Toys "R" Us, Inc., and Windstream Holdings Inc. Kirkland's current and previous representations of such parties are unrelated to the chapter 11 cases. Kirkland has not and will not represent such parties in connection with any matter related to the Debtors or their chapter 11 cases during the pendency of these chapter 11 cases. I do not believe that Kirkland's representations of such parties precludes Kirkland from meeting the disinterestedness standard under the Bankruptcy Code.

43. Certain of the Debtors' lenders retained Houlihan Lokey Inc. ("Houlihan") and Berkeley Research Group, LLC ("BRG") as their financial advisors in the Debtors' chapter 11 cases. As disclosed on **Schedule 2**, Kirkland currently represents and has formerly represented Houlihan and BRG in a variety of matters. Certain former Kirkland attorneys and professionals currently are employed by BRG. Though previously employed by Kirkland, any work provided by these prior Kirkland employees was unrelated to the Debtors and these chapter 11 cases. Kirkland has not and will not represent Houlihan or BRG in connection with any matter related to

the Debtors or their chapter 11 cases during the pendency of these chapter 11 cases. I do not believe that Kirkland's representation of Houlihan or BRG precludes Kirkland from meeting the disinterestedness standard under the Bankruptcy Code.

44. The Creditors' Committeee retained M-III Advisors as its financial advisor in the Debtors' chapter 11 cases. As disclosed on Schedule 2, Kirkland has formerly represented certain affiliates of M-III Advisors, LP (collectively, "M-III") in a variety of matters. All current and prior representations of M-III have been in matters unrelated to the Debtors or these chapter 11 cases. Kirkland has not and will not represent M-III in connection with any matter related to the Debtors or their chapter 11 cases during the pendency of these chapter 11 cases. I do not believe that Kirkland's representation of M-III precludes Kirkland from meeting the disinterestedness standard under the Bankruptcy Code.

F. Other Chapter 11 Professionals.

45. As disclosed in Schedule 2 attached hereto, Kirkland currently represents, and formerly has represented, certain affiliates, subsidiaries, and entities associated with various professionals that the Debtors seeks to retain in connection with these chapter 11 cases. All prior and current Kirkland representations of these professionals have been in matters unrelated to the Debtors and these chapter 11 cases. Kirkland has not and will not represent any such professionals in connection with any matter in these chapter 11 cases during the pendency of these chapter 11 cases. I do not believe that Kirkland's current or prior representation of these professionals precludes Kirkland from meeting the disinterestedness standard under the Bankruptcy Code.

46. The Debtors' proposed investment banker is PJT Partners LP ("PJT"). As disclosed in Schedule 2 attached hereto, Kirkland has represented and currently represents PJT and certain of its direct or indirect affiliates in matters unrelated to the Debtors or these chapter 11 cases.

Kirkland has not and will not represent PJT in connection with any matter in these chapter 11 cases. I do not believe that Kirkland's representation of these parties precludes Kirkland from meeting the disinterestedness standard under the Bankruptcy Code.

47. On August 3, 2020, the Court approved Prime Clerk LLC ("Prime Clerk") as the Debtors' notice and claims agent.¹⁴ Certain former Kirkland attorneys are currently employed by Prime Clerk. Though previously employed by Kirkland, any work provided by these former Kirkland attorneys was unrelated to the Debtors or these chapter 11 cases. As disclosed in **Schedule 2** attached hereto, Kirkland has represented and currently represents Prime Clerk and/or its affiliates in matters unrelated to the Debtors and these chapter 11 cases. I do not believe that Kirkland's current and prior representation of Prime Clerk precludes Kirkland from meeting the disinterestedness standard under the Bankruptcy Code.

G. Kirkland Attorney and Employee Investments.

48. From time to time, Kirkland partners, of counsel, associates, and employees personally invest in mutual funds, retirement funds, private equity funds, venture capital funds, hedge funds, and other types of investment funds (the "Investment Funds"), through which such individuals indirectly acquire an interest in debt or equity securities of many companies, one of which may be one of the Debtors, their creditors, or other parties in interest in these chapter 11 cases, often without Kirkland's knowledge. Each Kirkland person generally owns substantially less than one percent of such Investment Fund, does not manage or otherwise control such Investment Fund, and has no influence over the Investment Fund's decision to buy, sell, or vote any particular security. The Investment Fund is generally operated as a blind pool, meaning that

¹⁴ See Order Authorizing the Employment and Retention of Prime Clerk LLC as Claims, Noticing, and Solicitation Agent [Docket No. 45].

when the Kirkland persons make an investment in the Investment Fund, he, she, or they do not know what securities the blind pool Investment Fund will purchase or sell, and have no control over such purchases or sales.

49. From time to time one or more Kirkland partners and of counsel voluntarily choose to form an entity (a “Passive-Intermediary Entity”) to invest in one or more Investment Funds. Such Passive-Intermediary Entity is composed only of persons who were Kirkland partners and of counsel at the time of the Passive-Intermediary Entity’s formation (although some may later become former Kirkland partners and of counsel). Participation in such a Passive-Intermediary Entity is wholly voluntary and only a portion of Kirkland’s partners and of counsel choose to participate. The Passive-Intermediary Entity generally owns substantially less than one percent of any such Investment Fund, does not manage or otherwise control such Investment Fund, and has no influence over the Investment Fund’s decision to buy, sell, or vote any particular security. Each Investment Fund in which a Passive-Intermediary Entity invests is operated as a blind pool, so that the Passive-Intermediary Entity does not know what securities the blind pool Investment Funds will purchase or sell, and has no control over such purchases or sales. And, indeed, the Passive-Intermediary Entity often arranges for statements and communications from certain Investment Funds to be sent solely to a blind administrator who edits out all information regarding the identity of the Investment Fund’s underlying investments, so that the Passive-Intermediary Entity does not learn (even after the fact) the identity of the securities purchased, sold, or held by the Investment Fund. To the extent the Passive-Intermediary Entity is or becomes aware of the identity of the securities purchased, sold, or held by the Investment Funds (“Known Holdings”), such Known Holdings are submitted to Kirkland’s conflict checking system.

50. From time to time, Kirkland partners, of counsel, associates, and employees personally directly acquire a debt or equity security of a company which may be (or become) one of the Debtors, their creditors, or other parties in interest in these chapter 11 cases. Kirkland has a long-standing policy prohibiting attorneys and employees from using confidential information that may come to their attention in the course of their work, so that all Kirkland attorneys and employees are barred from trading in securities with respect to which they possess confidential information.

H. Former Clerks.

51. The following Kirkland employees had clerkships in the United States District Court for the Southern District of Texas during the last three years (together, the “Former Clerks”). I do not believe that the Former Clerk’s work for the Court precludes Kirkland from meeting the disinterestedness standard under the Bankruptcy Code.

52. Camille E. Peeples is a Kirkland associate who clerked with the Honorable Andrew S. Hanen in the United States District Court for the Southern District of Texas from 2018 to 2019. Ms. Peeples began working at Kirkland in September 2019, and had no connection with the Debtors’ chapter 11 cases while working for the court.

53. Anna E. Swanson is a Kirkland associate who clerked with the Honorable Alfred H. Bennett in the United States District Court for the Southern District of Texas from August 2017 to August 2019. Ms. Swanson began working at Kirkland in September 2019, and had no connection with the Debtors’ chapter 11 cases while working for the court.

54. Mya L. Johnson is a Kirkland associate who was a law clerk for the Honorable Stephen Smith of the United States District Court for the Southern District of Texas from August

2017 to July 2018. Ms. Johnson began working at Kirkland in September 2018 and had no connection with the Debtors' chapter 11 cases while working for the court.

I. Other Disclosures.

55. Finally, certain interrelationships exist among the Debtors. Nevertheless, the Debtors have advised Kirkland that the Debtors' relationships to each other do not pose any conflict of interest because of the general unity of interest among the Debtors. Insofar as I have been able to ascertain, I know of no conflict of interest that would preclude Kirkland's joint representation of the Debtors in these chapter 11 cases.

56. The spouse of Kirkland partner Helen E. Witt, P.C. is a managing director of JPMorgan Chase & Co. JPMorgan Chase Bank, N.A. is a lender in these chapter 11 cases and has a banking relationship with the Debtors. Out of an abundance of caution, Kirkland has instituted formal screening measures to screen Ms. Witt from all aspects of Kirkland's representation of the Debtors.

57. Kirkland currently represents, and formerly has represented, Bank of America, N.A. ("Bank of America") and certain of its affiliates, in a variety of matters. Bank of America is has a banking relationship with the Debtors. Kirkland's representations of Bank of America, in the aggregate, accounted for less than one percent of Kirkland's fee receipts for the twelve-month period ending on July 31, 2020. All of Kirkland's current and prior representations of Bank of America have been unrelated to the Debtors and these chapter 11 cases. I do not believe that Kirkland's representation of Bank of America precludes Kirkland from meeting the disinterestedness standard under the Bankruptcy Code.

58. Furthermore, prior to joining Kirkland, certain Kirkland attorneys represented clients adverse to Kirkland's current and former restructuring clients. Certain of these attorneys

(the “Screened Kirkland Attorneys”) will not perform work in connection with Kirkland’s representation of the Debtors and will not have access to confidential information related to the representation. Kirkland’s formal ethical screen provides sufficient safeguards and procedures to prevent imputation of conflicts by isolating the Screened Kirkland Attorneys and protecting confidential information.

59. Under Kirkland’s screening procedures, Kirkland’s conflicts department distributes a memorandum to all Kirkland attorneys and legal assistants directing them as follows: (a) not to discuss any aspects of Kirkland’s representation of the Debtors with the Screened Kirkland Attorneys; (b) to conduct meetings, phone conferences, and other communications regarding Kirkland’s representation of the Debtors in a manner that avoids contact with the Screened Kirkland Attorneys; (c) to take all measures necessary or appropriate to prevent access by the Screened Kirkland Attorneys to the files or other information related to Kirkland’s representation of the Debtors; and (d) to avoid contact between the Screened Kirkland Attorneys and all Kirkland personnel working on the representation of the Debtors unless there is a clear understanding that there will be no discussion of any aspects of Kirkland’s representation of the Debtors. Furthermore, Kirkland already has implemented procedures to block the Screened Kirkland Attorneys from accessing files and documents related to the Debtors that are stored in Kirkland’s electronic document managing system.

Affirmative Statement of Disinterestedness

60. Based on the conflicts search conducted to date and described herein, to the best of my knowledge and insofar as I have been able to ascertain, (a) Kirkland is a “disinterested person” within the meaning of section 101(14) of the Bankruptcy Code, as required by section 327(a) of the Bankruptcy Code, and does not hold or represent an interest adverse to the Debtors’ estates

and (b) Kirkland has no connection to the Debtors, their creditors, or other parties in interest, except as may be disclosed herein.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge and belief.

Dated: September 1, 2020

Respectfully submitted,

/s/ Joshua A. Sussberg

Joshua A. Sussberg

as President of Joshua A. Sussberg, P.C., as
Partner of Kirkland & Ellis LLP; and as Partner
of Kirkland & Ellis International LLP

Schedule 1

The following lists contain the names of reviewed entities as described more fully in the *Declaration of Joshua A. Sussberg in Support of the Debtors' Application for the Entry of an Order Authorizing the Retention and Employment of Kirkland & Ellis LLP and Kirkland & Ellis International LLP as Attorneys for the Debtors and Debtors in Possession Effective as of August 2, 2020* (the “Sussberg Declaration”).¹ Where the names of the entities reviewed are incomplete or ambiguous, the scope of the search was intentionally broad and inclusive, and Kirkland & Ellis LLP and Kirkland & Ellis International LLP reviewed each entity in its records, as more fully described in the Sussberg Declaration, matching the incomplete or ambiguous name.

¹ Capitalized terms used but not otherwise defined herein shall have the meanings set forth in the Sussberg Declaration.

SCHEDULE 1

List of Schedules

| <u>Schedule</u> | <u>Category</u> |
|-----------------|---|
| 1(a) | Debtors and Affiliated Non-Debtors Entities |
| 1(b) | Current and Former Officers & Directors |
| 1(c) | Equity Holders |
| 1(d) | Banking Relationships |
| 1(e) | Benefit and Insurance Providers |
| 1(f) | Landlords & Sub-Tenants |
| 1(g) | Largest Trade Vendors |
| 1(h) | Lenders |
| 1(i) | Letters of Credit, Surety Bond, and Utility Providers |
| 1(j) | Litigants |
| 1(k) | Ordinary Course Professionals |
| 1(l) | Partnerships |
| 1(m) | Professionals |
| 1(n) | Taxing Authorities |
| 1(o) | Trustee & Agent Counsel |
| 1(p) | U.S. Trustee Personnel, Judges, and court contacts for the Southern District of Texas (and key staff members) |
| 1(q) | UCC Lien Filer |
| 1(r) | Unions |

SCHEDULE 1(a)

Debtor and Affiliated Non-Debtor Entities

Enesco 645 Ltd.
Enesco 648 Ltd.
Golden Brand Clothing (Canada) Corp.
JAApparel Corp.
Jos. A. Bank Clothiers Inc.
Joseph A. Bank Mfg. Co. Inc., The
Joseph Abboud Manufacturing Corp.
K&G Men's Co. Inc.
Men's Wearhouse Inc., The
Moores Retail Group Corp.
Moores The Suit People Corp.
MWDC Holding Inc.
MWUK Holding Co. Ltd.
Nashawena Mills Corp.
Renwick Technologies Inc.
Tailored Brands Atlantic Co. Ltd.
Tailored Brands Central BV
Tailored Brands Eastern Sourcing Ltd.
Tailored Brands Gift Card Co. LLC
Tailored Brands Inc.
Tailored Brands Noborue Ltd.
Tailored Brands Pacific Co. Ltd.
Tailored Brands Purchasing LLC
Tailored Brands Sourcing Group
Tailored Brands Sourcing Holding Co. Ltd.
Tailored Brands Worldwide Purchasing Co.
Tailored Shared Services LLC
TB UK Holding Ltd.
TMW Merchants LLC

SCHEDEULE 1(b)**Current and Former Officers & Directors**

| | |
|-----------------------|-------------------------|
| Adams-Browning, Kelly | Lopez, Susan |
| Arney, Aidan | Lorenzo, Christopher |
| Ask, Carrie | Lourence, Joaquim |
| Ask, Carrie Ann | MacMedan, Julie |
| Bahena, Joe | Madrid, Suzie |
| Ballard, William C. | Martin, Ann |
| Baron, Brian | McIntosh, Kim |
| Becker, B. Michael | Mellace, Salvatore |
| Black, Jason | Morales, Jon |
| Bragg, James R., II | Moreland, James |
| Bragg, Jamie | Nadel, Jarrod |
| Brandehoff, Jerry | Naples, Nicole |
| Britt, Irene Chang | Neutze, Mark |
| Brutoco, S. Rinaldo | Nichols, Grace |
| Bull, Richard | Pallapothula, Chaitanya |
| Button, Dennis | Parker, Callie |
| Calandra, Jack P. | Parsley, Michael |
| Carter, Joe | Pollock, Carolyn |
| Crenshaw, John | Porter, Melissa |
| Cutsinger, Ginger | Qua, Patricia |
| Doran, Leo | Questrom, Allen I. |
| Edwab, David | Rajan, Neyha G. |
| Ewert, Douglas S. | Register, Brianna |
| Foley, Joseph | Reilly, Charles |
| Foley, Mal | Repicky, Matt |
| Fuentes, Francisco | Reynolds, Mike |
| Gaggin, Kevin | Rhodes, A. Alexander |
| Gove, Sue | Ricci, Steve |
| Gove, Sue Ellen | Russo, Ralph |
| Griffin, Charles | Sattley, Hongpei Zhang |
| Grimaldo, Virginia | Schultz, Joel P. |
| Grumm, Gunther | Scott, Suzanne |
| Hansen, Richard | Sechrest, William B. |
| Helthall, Kelly | Shaver, Scott |
| Henderson, Robert | Sherman, Boris |
| Holland, Robert | Sherman, Boris P. |
| Hoppins, Kathleen | Simpson, Doug |
| Killion, Theo | Smith, C. Paul W. |
| Killion, Theophilus | Smith, Laura Ann |
| King, Niky L. | Smith, Michael Shane |
| Lathi, Dinesh | Speranza, Dean A. |
| Lathi, Dinesh S. | Spicer, Catherine |

Staes, Steven
Stein, Sheldon I.
Stogner, Sam
Sudhakar, Sharmila
Tarsney, James
Underwood, Marquita
Vaclavik, Brian T.
van Klink, D.J.
Vaughn, Danny
Vazquez, John
Vogt, Andrew
Vollero, Andrew
Waschitz, Seth
White, Drew
Widner, Ken
Williams, Craig
Wiltsey, Scott
Wisk, Dan

SCHEDULE 1(c)

Equity Holders

Advisory Research Inc.
Dimensional Fund Advisors LP
Eminence Capital LP
Invesco Capital Management LLC
IPG Investment Advisors LLC
Scion Asset Management LLC
State Street Global Advisors Inc.
Vanguard Group Inc., The

SCHEDULE 1(d)

Banking Relationships

Bank of America Corp.
Bank of Hawaii Corp.
Bank of Montreal
BB&T Corp.
BBVA Compass
CIBC Inc.
Fifth Third Bank NA
HSBC Bank plc
JPMorgan Chase Bank NA
KeyBank NA
M&T Bank Corp.
PNC Bank NA
Regions Bank NA
Royal Bank of Canada
Scotiabank Inc.
TD Bank NA
TD Canada Trust Co., The
US Bank NA
Wells Fargo Bank NA

SCHEDULE 1(e)

Benefit and Insurance Providers

Ace American Ins. Co.
Allianz Global Risks US Insurance Co. Corp.
Allianz SE
American International Group Inc.
Aon Risk Services Inc. of Florida
Beazley Insurance Co. Inc.
Beazley plc
Chubb Ltd.
CNA Financial Corp.
Continental Casualty Co. Inc.
CorVel Corp.
Endurance American Insurance Co.
Farmington Administrative Services Inc.
Federal Insurance Co.
Freedom Specialty Insurance Co.
Gallagher Bassett
Hartford Financial Services Group Inc., The
Hiscox Ltd.
Illinois National Insurance Co.
Ironshore Indemnity Inc.
Ironshore Specialty Insurance Co.
Liberty Mutual Group Inc.
Lincoln National Life Insurance Co., The
Manulife Bank of Canada
Marsh USA Inc.
Navigators Insurance Co.
New England Joint Board
Quest Diagnostics Inc.
Safety National Casualty Corp.
Sedgwick Claims Management Services Inc.
Special Contingency Risks Inc.
Travelers Casualty & Surety Co. of America Inc.
United States Fire Insurance Co.
Virgin Pulse Inc.
Willie Lopez Emergency Assistance Fund
XL Group Ltd.

SCHEDULE 1(f)**Landlords & Sub-Tenants**

| | |
|-------------------------------------|---------------------------------------|
| 1663321 Ontario Inc. | BentallGreenOak |
| 1st Commercial Realty Group Inc. | Berberian Cos. |
| 2547 Brindle Drive Owner LLC | Bierbrier Development Inc. |
| 705-Five Development Group | Big TV, The |
| A&C Associates Ltd. | Black Creek Group |
| ABG5 LLC | BLDG Management Co. Inc. |
| ACF Property Management Inc. | Blue Sky Plaza LLC |
| Adams Street Partners LLC | Bombardieri, Richard |
| Advance Realty Investors | Bookazine Co. Inc. |
| AIZ Realties Ltd. | BP Real Estate Inc. |
| AJ&C Garfunkel LLC | BPG Group |
| Allen, Howard | Brang Co. Inc. |
| Alliance Real Estate Services | Brixmor Property Group Inc. |
| Allied Development Group Inc. | Broad Reach Retail Partners LLC |
| Almaden Plaza Shopping Center Inc. | Broadbent Co., The |
| AmCap Northpoint II LLC | Brookfield Lakes Wisconsin Realty LP |
| American Asset Corp. | Burnham USA Equities Inc. |
| American Realty Advisors | C.A. Bianco Inc. |
| ANB Property Corp. | Cadillac Fairview Corp. Ltd. |
| AR Global Investments LLC | Caller Properties LLC |
| Arciterra Cos. LLC | Camden Village LLC |
| Argus Management LLC | Capital Laval Partnership Ltd. |
| Armada Hoffler Properties Inc. | Carrollton Enterprises Management Co. |
| Aronov Realty Management Inc. | LLC |
| Artis REIT | Casto Inc. |
| Ashkenazy Acquisitions Corp. | CBL & Associates Management Inc. |
| Athena Property Management Inc. | CBRE Inc. |
| Atomic Investments Inc. | Centennial Lakes Plaza LLC |
| Auerbach, Hillel J. | Center At Elida LLC |
| AVR Realty Co. LLC | CenterCal Properties LLC |
| Azad Commercial Realty Services LLC | CenterCorp Retail Properties |
| Azarian Group LLC, The | Centrecorp Management Services Inc. |
| AZT Corp. | Centrum Station LLC |
| BA Greensboro LLC | Cermak Plaza Associates LLC |
| Banta Management Services Inc. | Chambers Group, The |
| Barbara S. Canning Family Trust | CIM Group LP |
| Basser-Kaufman Inc. | Circle Plaza Associates |
| Bayer Properties | Citation Management |
| Beardmore, Jim | CityView Commercial LLC |
| Beardmore, Sandra | Clarion Partners LLC |
| Bedrin Organization, The | Cleveland Lexington Investors LLC |
| Bennett Williams Realty Inc. | CLPF-Tukwila LP |

COGIR Real Estate
Colliers International Group Inc.
Colliers International Management
Commonweal Development Corp.
Continental Realty Corp.
Cooper Point Associates
Courtelis Co.
CPD Developments LLP
Crawford & Co.
Crombie Real Estate Investment Trust
Crossman & Co.
CRS Realty
CSM Corp.
CSMC 2007-C1
CTC Beaverton LLC
Cushman & Wakefield plc
CVK Corp.
CVSC LLC
Dakota REIT Management LLC
Danis Reading LLC
Davis Furniture Industires Inc.
Dawson, Carroll S.
DCG Development
DCM Group
Denny Elwell Co. LLC
Dheri, Rajesh
Donahue Schriber Realty Group Inc.
Douglas Development
Drury Development Corp.
Dunhill Partners Inc.
DWS Group GmbH & Co. KGaA
Eagle Realty Holdings Inc.
Earl W. Kazis Associates Inc.
Echo Realty LP
Edwards Realty Group
EK Mt. Kisco LLC
Ellsworth Realty LLC
Entrada Partners
E-Plan LLC
Equity Investment Group
Ethan Conrad Properties Inc.
Fairbourne Properties
Farley Whittier Partners
Fedder Co., The
Ferris Development Group LLC
Finard Properties LLC
Finmarc Management Inc.
First Beacon Investments Inc.
First Capital Bridgeport Corp.
First Gulf Corp.
First Interstate Properties Ltd.
Flad Development & Investment Management Co.
Flatley Co.
Foundry Commercial LLC
Fryd Properties
G3 Real Estate Services LLC
Garland Group
Gary Solomon & Co.
Gateway Buena Park Inc.
Gateway DC Properties Inc.
GCE Outparcels LLC
George Sorich Co., The
Gershman Partners Inc.
GK Real Estate Inc.
Glenwood Development Co. LLC
Goldmark Property Management Inc.
Grant & Lewis
Grier Metcalf LLC
Group Immobilier Bel-Rive Inc.
Groupe Mach Inc.
Gumberg Asset Management Corp.
Hamilton Properties Corp.
Harris Realty Co. Inc.
Havdeco Partners
Helmerich & Payne Properties Inc.
HGA Woodland Hills LLC
Hill Partners Inc.
Hines Global REIT 2615 Medical Center Parkway LLC
Hoffman Cos., The
HPC Robinhood Investors LP
Huber Management Corp.
Hutensky Capital Partners
Hutton Pasco G5 LLC
Inland Commercial Real Estate Services LLC
Invesco Ltd.
IPA Commercial Real Estate
Ivanhoe Cambridge
J&B Properties
J. Walters Construction Co.

JAMA Capital Partners LLC
JBG Smith Properties
JBL Management Ltd.
JE Perron Entrepreneur General
Jeffrey R. Anderson Real Estate Inc.
Jewell Capital LLC
JHM Properties
JKE Property
JKM Boca Pad LLC
Jones & Weikel Partnership
Jones Lang LaSalle Inc.
JRC Investment
K&J Partnership
KAMG Management Corp.
Kay Management Co. Inc.
Kaylan Properties
Kenwood Center LLC
Keypoint Partners
Kimco Realty Corp.
Kingston Real Estate LLC
Kirco
Kitchell Development Co.
Kitson & Partners
KLK Properties
Kroenke Group, The
Krueger Development
Lavy, Dany
Legacy Asset Management LLC
Levin Management Corp.
Lexington Realty Trust
Livingston Properties
Lloyd Cos.
Long Island Adventureland Inc.
Luxor Management
M&J Big Waterfront Amity Square LLC
Madison International Realty LLC
Madison Marquette Inc.
Maepo Inc.
Mallad, Allie
Maple Leaf Investments
Marple XYZ Associates LP
Mason Creek LLC
Maus Warwick Matthews & Co.
May-Gold Properties Ltd.
Mazgedian, Harry
McGarry, John
Melcor Developments Ltd.
Merritt Properties
MFI Realty
Mid-America Asset Management Inc.
Mid-America Group Ltd.
Mid-Pike LLC
Midtown Realty Corp.
Millcraft Ideas
Minuk Corp.
Mission Properties
MK Property Services LLC
Morguard Corp.
MRV Cos.
Muir Investment Holdings
Muldowney, Tim
Murber Development Co. Ltd.
Namdar Realty Group LLC
Nassimi Realty LLC
National Real Estate Management Corp.
Neil Walter Co. LLC
New Market Properties LLC
Newmark I LLC
Nordblom Co. Inc.
Northland Management Corp.
Northrop Realty
Nuveen Real Estate
Olshan Properties
OnSite Retail Group
Orlando Corp.
Orr Development 1980 Corp.
Osborne Partners Capital Management LLC
Pace-64 Associates LLC
Pacific Development Group
Palms Associates
Paolino Properties
Paynter Realty & Investments Inc.
Pearson Group, The
Penn Group of Cos., The
Penn Real Estate Group
Pergament Home Centers
Petrie Richardson Ventures Inc.
Pier 1 Imports Inc.
Pine Tree LLC
Pinnacle at Tutwiler Farms
PlazaCorp Realty Advisors Inc.
Plum Market Corp.

PM Co. LLC
Poag Shopping Centers LLC
Poe & Cronk Real Estate Group
Polimeni International LLC
Ponte Gadea Madison LLC
Pop Realty Corp.
Preferred Office Properties LLC
Preferred Property Development
Primaris REIT
Promenade At Haywood LLC
Puri, Bharat
Pyramid Walden Co. LP
Qualico Group Ltd.
R&J Grosse Pointe LLC
Rainbow Arroyo Commons LLC
Rainbow Investment Co.
Rainbow Property Management Inc.
Rainier Cos., The
RAR-2-Villa Marina Center CA LLC
RBL Real Estate
Red Development LLC
Regency Centers Corp.
Reznick Law PLLC
Richton Tie And Timber LLC
Rioco Real Estate Services LLC
Riverstone Capital Group Inc.
Riverwood Properties Ltd.
RJR MI LLC
Robert's Construction
Roberts Equities LLC
Robinson, Jason
Rockrose Development LLC
Ross Real Estate Ventures LLC
RPT Realty
Rural Stores Ltd.
Salgreen Realty Ltd.
Sandor Development Co. LLC
Schlosser Development Corp.
Sci Entities
Sci Verdae Fund LLC
SDD Inc.
Seattle Retail
Sedel & Associates Realty Inc.
Selig Enterprises Inc.
Seligman Western Enterprises Ltd.
Shape Property Corp.
Sher Partners
Shiller, Stephen J.
Shindico Realty Inc.
ShopCore Properties LP
Shoreline Real Estate Co. Inc.
Silveira Building Services LLC
SilverView Partners
Simon Capital GP
Simon Property Group LP
Singerman Real Estate LLC
Soltron Inc.
Southeast Property Management Inc.
Spiegel Associates Inc.
Spinoso Real Estate Group LLC
Springwood
Starwood Retail Partners LLC
State Street Retail LLC
Steiner & Associates Inc.
Steiner Equities Group LLC
Stejer Development LLC
Stockbridge Capital Group LLC
Stonemar Properties LLC
Stonewood Real Estate Group
Stormont Properties
Strathallen
Stuyvesant Plaza Inc.
Sun Ei Wong Trust
Sunbelt Investment Holdings Inc.
T.J. Lo & Co.
Tanasbourne Retail Center LLC
Tanbay Holdings Inc.
Tanurb Developments Inc.
TerraCap Management LLC
Terraco Real Estate
Terranova Corp.
Tiarna Real Estate Services Inc.
TPF Equity REIT Operating Partnership LP
Transwestern
TRI Commercial
Triangle Equities
Tri-County Mall LLC
Tri-Kell Investments Inc.
Trimarco Facility Management Services
LLC
Trinity Centre LLC
Tri-Power Properties LLC

Trusts Under The Will of Mildred Brown
Turnberry
Unico Properties LLC
United Development Services LLC
United Trust Corp. plc
Upton Properties
Valley Asset Management Ltd.
Valley River South LLC
Verity Credit Union
Vestar Development Co.
Villarboit Development Corp.
Vornado Realty Trust
Wanamaker 19 LLC
Ward Investments
Warren David Properties
Washington Prime Group Inc.
Watergate Management
Waterstone Properties Group Inc.
Westcliff Management Ltd.
Westdell Development Corp.
Wheeler Real Estate Co.
Whitestone REIT
Widewaters Group, The
Wilner Realty & Development Co.
Windsor Co., The
Wolford Development Inc.
Zamias Services Inc.
Zaremba Group LLC
Zelman Development Co.

SCHEDULE 1(g)**Largest Trade Vendors**

| | |
|--|---|
| 18 International Ltd. | Cass Information Systems Inc. |
| A W Chang Corp. | Caulfeild Apparel Group Ltd. |
| Ad Art Inc. | CGS Apparel |
| Adobe Systems Inc. | CheetahMail |
| ADP LLC | Cigna Healthcare |
| ADT LLC | Cocona Inc. |
| Advanced Facility Solutions LLC | Cole Haan Inc. |
| Advantage Leasing Assoc LLC | Confecciones Monzini |
| Aetna Inc. | Conway Construction LLC |
| Agilone Inc. | Cosimo Fates SRL |
| Alliance Printing LP | Coyote Logistics |
| Allied Universal Security Services | Creative Apparel Solutions Inc. |
| Amalgamated National Health Fund | Criteo Corp. |
| AMC Networks Inc. | CS Hudson Inc. |
| American Express Co. | CTV Television Inc. |
| Anybill Financial Services Inc. | CVS Pharmacy Inc. |
| Applied Predictive Technologies Inc. | Daiko Exports |
| Aquarius Ltd. | Dalian Moda Fashion Co. Ltd. |
| Armstrong Teasdale LLP | Dell Financial Services LLC |
| Artwell Knitting & Garment Factory Ltd. | Delta Dental |
| ASL Textile Group LLC | Designer Group |
| Astound Commerce Corp. | DHL Express (USA) Inc. |
| AT&T Inc. | Disenos Avante SA de CV |
| Bagir International Inc. | Diversitex Inc. |
| Bamboo Rose LLC | Dorfman Pacific Co. Inc. |
| Bandolino Shoes | Drago SpA |
| Banks Brothers Construction Inc. | E. Thomas SpA |
| Barcode Inc. | Eastman Footwear Group Inc. |
| BBC America | Egypt Clothing Co. |
| Belvedere Inc. | E-Lo Sportswear LLC |
| Bespoke Fashion LLC | Empower Software Solutions Inc. |
| Beximco Fashions Ltd. | Erwin Penland LLC |
| Biella Manifatture Tessili SRL | ESPN |
| Blue Cross and Blue Shield of Texas Inc. | Esquel Enterprises Ltd. |
| Blue Yonder Inc. | Evan-Picone Suits |
| Boolim Kwangduk Inc. | Evergreen Shipping Agency (America) Corp. |
| Building Installation Group I Inc. | Experian |
| Burma Bibas Inc. | Fabian Couture Group |
| Business Efficiency Services Today Inc. | Fabian Couture Group Canada |
| Caleres Inc. | Facebook Inc. |
| Calvin Klein Suits G-III | Facilities Service Center Inc. |
| Carreman (Shanghai) Co. Ltd. | |

Federal Express Corp.
Flexo Craft Prints Inc.
Floreal International Ltd.
Florsheim Canada
Florsheim Shoe Co.
Flow Formal Alliance LLC
FRCH a Nelson
Futuristic Store Fixtures Pte. Ltd.
Gentry (1978) Inc.
G-III
Giorgio Cosani Inc.
Global Canada
GMI LES Ltd.
Google Inc.
Great China Empire Ltd.
Greenberg Farrow Architecture Inc.
Gruner & Co. Inc.
GSD&M
H&V Bravo Inc.
Haggar Clothing Co.
HangerLogic Inc.
Hannam Inc.
Hero Towers Ltd.
High Fashion Silk (Zhejiang) Co. Ltd.
Horizon Retail Construction Inc.
Houston Foam Plastics Inc.
Hualu Woolen Ltd.
Hulu LLC
Hyundai Merchant Marine Co. Ltd.
ICON International Inc.
idX Corp.
Indium Software Inc.
Inside Edge Commercial Interior Services
LLC
Integrity Communications & Solutions Inc.
Isaco International Corp.
ITOCHU Prominent USA LLC
Jack Victor Ltd.
JAG Building Group Inc.
Jan Leslie Corp.
Jemma Apparel Inc.
Jiangsu Hongdou Import & Export Co. Ltd.
Jiangsu Sunshine Co. Ltd.
Jiangsu Sunshine Garment Co. Ltd.
Jiaxing Burlington Textile Co. Ltd.
Jimlar Corp.
Johnston & Murphy Shoe Co.
Jones Apparel Group
Joy-Mark Inc.
Judy'S Group Inc.
Kangol Hat Inc.
Kasper ASL Ltd.
Kelly Grace Corp.
Kenneth Cole Footwear
Kenneth Cole Pants
Kenneth Cole Productions Inc.
Kenneth Cole Tailored
Kenneth Cole/PVH
Kids World of USA
Kim Toan Jeans Co. Ltd
Knot Worldwide Inc., The
Kouper FKS Industries Inc.
Laguna Clothing (Mauritius) Ltd.
Lanier Apparel
Lanificio Ermenegildo Zegna & Figli SpA
Lanificio Nova Fides SpA
Lanificio T.G. di Fabio SpA
Lennox Industries Inc.
Lenovo (United States) Inc.
Leonard, Nina
Levi Strauss & Co. (Canada) Inc.
Levine, Larry
Levy Group Inc., The
Li & Fung Ltd.
LogicSource Inc.
Lois Jeans & Jackets
Lu An Garment Co. Ltd.
Lu Thai Textile Co. Ltd.
Lucky Brand Jeans
Maersk Inc.
Magnum Staffing Services Inc.
Management Resource Systems Inc.
Manhattan Associates Inc.
Mantero Seta SpA
Marcraft Clothes Inc.
Mle Merchandising & Sign Solutions Inc.
MM Fashion & Design Inc.
Monobaik Inc.
MoreDirect Inc.
National Plus Plan
NFL Properties LLC
Nice Earn Ltd.

Nina Leonard/Lanco Apparel LLC
Novalan SA de CV
Nunn Bush Canada
Oakhurst Partners LLC
Oracle America Inc.
Oxford Shirtmakers
Pacesetter Personnel Services
Pacific Alliance USA Inc.
Pacwav LLC
Pan Pacific Plastics Manufacturing Inc.
Peerless Clothing Inc.
Perry Ellis Accessories
Perry Ellis Menswear LLC
Phillips Van Heusen Corp.
Pinnacle Brand Group Inc.
Pivot Technology Services Corp.
Planes Moving & Storage Inc.
Platinum Designs Corp.
Po Fung Knitting Factory
Productos Textiles SA de CV
Protiviti Inc.
Provectus It Inc.
PT Daese Garmin
PT Ungaran Sari Garments
PVH Dress Shirt Group
QST Industries Inc.
R. R. Donnelley Printing Co.
Rakuten Marketing LLC
Randa Canada Ltd.
Raybeam Inc.
Reflexis Systems Inc.
Respektwear Apparel Group
Revel Brand And Marketing Strategy
Roadone Intermodalogistics
Rogers Sports Network
Roi Solutions LLC
Roth Brothers Inc.
Ryder Integrated Logistics Inc.
Ryder Transportation Services
S M Signature Inc.
Safire Silk Inc.
Salesforce.com Inc.
Satphire Sportswear Ltd.
Scents Of Worth Inc.
Segerdahl Graphics Inc.
SG Corp.
Shanghai Shenda (America) LLC
Shengzhou Yuelong Tie & Apparel Co. Ltd.
Silver Crest Clothing Pvt. Ltd.
Silver Spark Apparel Ltd.
Skillnet Solutions Inc.
Smart Shirts Knits Ltd.
Smart Shirts Ltd.
Smythe Trading Co. Ltd.
SoDelicious Management Group
Solutions Management Inc.
South Asia Knitting Factory Ltd.
Spenser, Jeremy
Stacy Adams Shoe Co.
Staples Inc.
Starcom Worldwide Inc.
Successori REDA SpA
Sun Life Financial Inc.
Superba Inc.
Swiss Garments Co.
Tag Manufacturing Inc.
Tarrant Lighting
Tata Consultancy Services Ltd.
Texas Air Mechanical
Textile Import LLC
ThreeKit Inc.
Tommy John Inc.
Top Genuine LLC
Trajes Internacionales SA de CV
Transco Plastic Industries Ltd.
TransPacific Inc.
Tredence Inc.
Trend Marketing Wholesale Inc.
Unified Accessories
Unified Inc.
Universal Custom Display Inc.
Upland Software Inc.
UPS SCS Dallas
UPS SCS Inc.
Van Heusen
Vaswani Inc.
Vera Wang Bridal House Ltd.
Vetements Peerless Clothing
Vitale Barberis Canonico SpA
Volunteer Logistics Inc.
Vorys Sater Seymour & Pease LLP
W&H Systems Inc.

WageWorks Inc.
WAWAK
WCH Group Inc.
Western Glove Works Ltd.
WH Buyer LLC
Willis Towers Watson US LLC
Willkie Farr & Gallagher LLP
Wolfgang LLC
Wooyang Vina Co. Ltd.
World Wide Technology Inc.
Wuxi Xiexin Worsted Spinning Weaving
and Dyeing Co. Ltd.
Xtivia Inc.
Zhejiang Springair Group Co. (Fact.) Vnd.
Zhejiang Vision Textile Co. Ltd.

SCHEDULE 1(h)

Lenders

| | |
|--|--|
| Aegon USA Investment Management LLC | Legal & General Investment Management America Inc. |
| Alden Global Cap Ltd. | Legal & General Investment Management Ltd. |
| Allianz Global Investors US LLC | Liberty Bank |
| Altrius Capital Management Inc. | Loomis Sayles & Co. LP |
| Amundi Pioneer Asset Management USA Inc. | Lord Abbett & Co. LLC |
| Anaxis Asset Management SAS | MacKay Shields LLC |
| AQR Capital Management LLC | Marathon Asset Management LP |
| Arbour Lane Capital Management LP | Marble Point Credit Management LLC |
| Ares Management LLC | Medalist Partners Corporate Finance LLC |
| Assurant Inc. | Mellon Investments Corp. |
| Barclays Bank plc | MJX Asset Management LLC |
| Barings LLC | Mont Blanc Capital Management AG |
| Barrow Hanley Mewhinney & Strauss Inc. | New Jersey, State of, Division of Investment |
| Benefit Street Partners LLC | NexBank SSB |
| BlackRock Fund Advisors | Pacific Investment Management Co. LLC |
| Brigade Capital Management LP | Palmer Square Capital Management LLC |
| Camelot Portfolios LLC | Par-Four Investment Management LLC |
| Canaras Capital Management LLC | PGIM Inc. |
| Canyon Capital Advisors LLC | Post Advisory Group LLC |
| Carlson Capital LP | Schroder Investment Management Ltd. |
| Carlyle Invest Management LLC | Schroder Investment Management North America Inc. |
| CIFC Asset Management LLC | SEB Investment Management AB |
| CNH Partners LLC | Smith Management LLC |
| Crescent Capital Group LP | Steele Creek Investment Management LLC |
| CVC CR Parts LLC | T. Rowe Price Associates Inc. |
| DDJ Capital Management LLC | TD Asset Management Inc. |
| DK Management Partners LP | Texas, State of, Employees Retirement System |
| Durig Capital LLC | Thrivent Investment Management Inc. |
| First Eagle Alternative Credit LLC | TIAA-CREF Investment Management LLC |
| First Eagle Investment Management LLC | Trimaran Advisors LLC |
| Five Arrows Managers North America LLC | Victory Capital Management Inc. |
| GLG Partners LP | Voya Investment Management Co. LLC |
| Guardian Investor Services LLC | Wells Fargo Bank NA |
| Highland Capital Management LP | Western Asset Management Co. LLC |
| Intermediate Capital Group plc | White Star Asset Management LLC |
| Invesco Senior Secured Management Inc. | Whitehorse Capital Partners LP |
| Investcorp Credit Management US LLC | ZAIS Group LLC |
| JPMorgan Chase Bank NA | Zeo Capital Advisors LLC |
| King Street Capital Management LP | |
| L&S Advisors Inc. | |
| La Francaise Asset Management SAS | |

Zürcher Kantonalbank

SCHEDULE 1(i)

Letters of Credit, Surety Bond, and Utility Providers

Alabama Power Co.
Alectra Utilities Corp.
American Casualty Co. of Reading,
Pennsylvania Inc.
Arizona Public Service Co.
AT&T Inc.
Austin, City of (TX)
Baltimore Gas & Electric Co.
Canada, Government of, Border Services
Agency
Carroll, County of (IN), Government of
CenterPoint Energy Services Co. LLC
Central Maine Power Co.
City of Houston Water (TX)
City of Los Angeles Department of Water &
Power System
Commonwealth Edison Corp.
Consolidated Edison Inc.
Constellation NewEnergy Inc.
Cox Inc.
Cps Energy
Direct Energy LP
Dominion Energy Inc.
Duke Energy Corp.
Duke Energy Indiana LLC
Duke Energy Kentucky Inc.
Enbridge Gas Inc.
Energir Inc.
Energy+ Inc.
Entergy Louisiana Holdings Inc.
Evergy Inc.
Eversource Energy
Florida Power & Light Co.
Frontier Communications Corp.
Georgia Power Co.
Granite Telecommunications LLC
Hanover Insurance Co. Inc., The
Hartz Mountain Associates
Hawaiian Electric Co. Inc.
Hydro-Quebec
Indianapolis Power & Light Co.
Infinite Energy Inc.
Jackson Electric Membership Corp.
JEA
Jersey Central Power & Light Co.
Kamloops, City of (BC)
Lethbridge, City of (AB)
Liberty Mutual Insurance Co. Inc.
Long Island Power Authority
LRM-Com Inc.
Marietta Power
National Union Fire Ins. Co. of Pittsburgh
PA
New Westminster, City of (BC)
Norcross, City of (GA)
Pacific Gas & Electric Co.
PECO Energy Co.
Pennsylvania-American Water Co. Inc.
PPL Electric Utilities Corp.
RCI Environnement Inc.
Reading Municipal Light Department (MA)
Reliant Energy Solutions LLC
Republic Services Inc.
Rhode Island Natural Gas & Electricity
Rhode Island, State of
River Parish Disposal LLC
Rubicon Global LLC
Safety National Casualty Corp.
Salt River Project Agricultural Improvement
& Power District, Arizona
San Diego Gas & Electric Co.
Toronto Hydro-Electric System Ltd.
UGI Energy Services LLC
UGI Utilities Inc.
Union Electric Co. of Missouri
United Illuminating Co., The
United States, Government of the,
Department of Homeland Security,
Bureau of Customs & Border Protection
Verizon Communications Inc.
Walton EMC
Waste Management Inc.
WCA Waste Corp.
Windstream Communications LLC

Wisconsin Electric Power Co.
Xcel Energy Inc.
Zurich American Insurance Co.

SCHEDULE 1(j)

Litigants

Agnello, Melodie
Ahumada, Maria
Alonzo, Margarito
American Airlines Inc.
Association of Flight Attendants - CWA
CXT Inc.
DeLaRosa, Joyce
Desalvo, Brett
eCeipt LLC
Gomez, Nancy
Grubb, David
Hajjar, Elie
Hoffman, Michael
Hughes, Alexandra
J.A.B. - Columbia Inc.
J.A.B. - Forest Drive Inc.
J.A.B. - Harbison Inc.
Jenkins, Dora
Johnson, Keith
Joy, Lisa
Kaufman Franco LLC
Larkin, Daniel
Legacy Plan of the National Retirement Fund
Lexos Media IP LLC
Mackonochie, Rosemary
Martin, Dominick
Mendez, Himelda
Morgan, Jon R.
Onody, Juliette
Owens, Michael Eugene
Poole, Heather
Sefton, Sharon
Wagoner, Michele
West Knoxville Inc.
WJCA Inc.
Zakaryan, Arthur
Zuniga, Cristian
Zurbriggen, Thor

SCHEDULE 1(k)

Ordinary Course Professionals

Armstrong Teasdale LLP
Baker & McKenzie LLP
Centralis Cayman Ltd.
Deloitte LLP
Fragomen Del Rey Bernsen & Loewy LLP
Freeths LLP
FTI Consulting Inc.
Greenberg Traurig LLP
KPMG LLP
Stewart McKelvey LLP
Venable LLP
Vorys Sater Seymour & Pease LLP

SCHEDULE 1(l)

Partnerships

WH Buyer LLC

SCHEDULE 1(m)

Professionals

A&G Realty Partners LLC

AlixPartners LLP

Berkeley Research Group LLC

Gibson Dunn & Crutcher LLP

Houlihan Lokey Inc.

M-III Partners LP

Morgan Lewis & Bockius LLP

Pachulski Stang Ziehl & Jones LLP

PJT Partners Inc.

Prime Clerk LLC

SCHEDULE 1(n)

Taxing Authorities

Aon Reed Stenhouse Inc.
Calgary, City of (AB)
California, State of, State Board of Equalization
Delaware, State of, Department of Finance, Office of Unclaimed Property
Fulton, County of (GA), Tax Commissioner
HAB-EIT
Illinois, State of, Department of Employment Security
Illinois, State of, Director of Employment Security
Illinois, State of, Secretary of State
Massachusetts, Commonwealth of, Department of Employment & Training
Massachusetts, Commonwealth of, Department of Unemployment, Division of Unemployment Assistance
Michigan, State of, Employment Security Commission
Mississippi, State of, Department of Revenue, Tax Commission
National Retirement Fund
New Jersey, State of, Department of Treasury, Division of Taxation
New York, City of (NY), Department of Finance
New York, State of, Comptroller
New York, State of, Department of Taxation and Finance, Employment Taxes
North Carolina, State of, Department of Revenue
Ohio, State of, Bureau of Worker's Compensation
Ohio, State of, Regional Income Tax Agency
Ohio, State of, Treasurer
Revenu Quebec
San Francisco, City of (CA), Department of Public Health, Healthy San Francisco
Toronto, City of, Treasurer
United States, Government of the, Department of the Treasury, Customs Services
Virginia, Commonwealth of, Employment Commission
Washington, State of
Washington, State of, Department of Labor & Industries
Workers United, Midatlantic Regional Joint Board
Workplace Safety & Insurance Board, The

SCHEDULE 1(o)

Trustee & Agent Counsel

Bank of New York Mellon Corp., The
Clifford Chance LLP
Emmet Marvin & Martin LLP
JPMorgan Chase Bank NA
Morgan Lewis & Bockius LLP
WSFS Financial Corp.

SCHEDULE 1(p)

U.S. Trustee Personnel, Judges, and court contacts for the Southern District of Texas (and key staff members)

Alonzo, Albert
Boykin, Jacqueline
Bradley, David J.
Castro, Ana
Chavez, Jeannie
Conrad, Tracey
Do, LinhThu
Duran, Hector
Griffin, Barbara
Hobbs, Henry G., Jr.
Isgur, Marvin
Johnson-Davis, Luci
Jones, David R.
Laws, Tyler
Livingstone, Diane
Lopez, Christopher
March, Christine
Motton, Linda
Norman, Jeffrey P.
Otto, Glenn
Patrick, Ryan K.
Picota, Kimberly
Portillo, Vriana
Rios, Mario
Rodriguez, Eduardo V.
Schmidt, Patricia
Seldona, Rosario
Simmons, Christy
Smith, Gwen
Statham, Stephen
Waxton, Clarissa

SCHEDULE 1(q)

UCC Lien Filer

CIT Bank NA
Colonnade At Polo Park LP
CT Corp. System, As Representative
Huntington Technology Finance Inc.
JPMorgan Chase Bank NA
KMBS Business Solutions USA Inc.
Konica Minolta Business Solutions USA Inc.
Pure Health Solutions Inc.
Raymond Leasing Corp.

SCHEDULE 1(r)

Unions

Unite Here

Workers United Local 340, New York New Jersey Regional Joint Board

Workers United, Mid-Atlantic Joint Board

SCHEDULE 2

| Name of Entity Searched | Name of Entity and/or Affiliate of Entity, that is a K&E Client | Status |
|---|--|---|
| Adams Street Partners LLC | Adams Street Partners Jeffrey W. Burgis | Current Current |
| Adobe Systems Inc. | Adobe Systems, Inc. | Closed |
| ADT LLC | AEPF III 34 S.à r.l. Apollo Capital Management, L.P. Apollo Global Management, Inc. Apollo Management International LLP MidCap Financial Services, LLC | Current Current Current Current Closed |
| Agilone Inc. | Acquia, Inc. | Current |
| AlixPartners LLP | Public Sector Pension Investment Board | Current |
| AlixPartners LLP Energir Inc. Ivanhoe Cambridge | Caisse de dépôt et placement du Québec | Current |
| Allianz Global Investors US LLC Allianz Global Risks US Insurance Co. Corp. Allianz SE Pacific Investment Management Co. LLC | Allianz Capital Partners GmbH Pacific Investment Management Company, LLC PIMCO Bravo Fund I, L.P. PIMCO BRAVO Fund II LP PIMCO Dynamic Income Fund | Former Current Closed Closed Closed |
| Allied Universal Security Services | Allied Universal | Current |
| American Airlines Inc. | Material Services Company, Inc. | Closed |
| American Casualty Co. of Reading, Pennsylvania Inc. CNA Financial Corp. Continental Casualty Co. Inc. | Consolidated Container Company Continental Casualty Company Kevin Leidwinger | Closed Current Current |
| Amundi Pioneer Asset Management USA Inc. | Crédit Agricole Corporate and Investment Bank FCPI Crédit Agricole PME Innovation 2009 | Current Closed |
| Aon Reed Stenhouse Inc. Aon Risk Services Inc. of Florida | Aon Affinity Administradora de Beneficios Ltda. Aon Corporation | Current Current |

| Name of Entity Searched | Name of Entity and/or Affiliate of Entity, that is a K&E Client | Status |
|----------------------------|--|---|
| | Aon Financial Services Group, Inc. Aon Holdings Corretores de Seguros Ltda. Aon Risk Services Central Inc. Aon Risk Services Companies, Inc. Aon Risk Services Northeast Inc. Aon Risk Services Southwest, Inc. Stroz Friedberg | Current Current Current Current Current Current Closed |
| AQR Capital Management LLC | AQR Capital Management Group GP LLC | Current |
| CNH Partners LLC | AQR Capital Management Group LP AQR Capital Management, LLC | Current Current |
| Ares Management LLC | ACE (BVI) Limited American Capital Equity Management II, LLC American Capital, Ltd. Antony Ressler Ares Capital Corporation Ares Commercial Real Estate Corporation Ares Energy Investors Fund V, L.P. Ares Energy Opportunities Fund, LP Ares European Real Estate Advisors IV, L.P. Ares European Real Estate Fund III, L.P. Ares Management Corporation and certain of its funds Ares Management Limited Ares Management LLC Ares SSG Capital Management Limited Ares US Real Estate Opportunity Fund II, L.P. Ares US Real Estate Opportunity Fund III, L.P. Ares US Real Estate Opportunity Parallel Fund III-A, LP | Current Current Closed Former Current Current Current Current Current Current Current Current Current Current Current Current Current Current Current |

| Name of Entity Searched | Name of Entity and/or Affiliate of Entity, that is a K&E Client | Status |
|--|---|--|
| | David B. Kaplan James H. Simmons, III | Closed Current |
| AT&T Inc. | AT&T Corp. AT&T Inc. AT&T Intellectual Property II L.P. AT&T Intellectual Property LLC AT&T Services, Inc. DIRECTV Enterprises, LLC DIRECTV Group Holdings, LLC DIRECTV Holdings LLC DIRECTV Merchandising, Inc. DIRECTV Operations LLC DIRECTV Sports Networks LLC Directv, LLC Hello Sunshine The DIRECTV Group, Inc. | Closed Closed Closed Closed Current Current Current Current Current Current Current Current Current Closed Current |
| Baltimore Gas & Electric Co. Commonwealth Edison Corp. Constellation NewEnergy Inc. PECO Energy Co. | Exelon Corporation William A. Von Hoene, Jr. | Current Current |
| Bank of America Corp. | BA Capital Company, L.P. Banc of America Capital Investors SBIC, L.P. BancAmerica Capital Investors SBIC II, L.P. Bank of America Capital Investors LP Bank of America Corporation Bank of America Merrill Lynch Bank of America Securities Limited Bank of America Ventures Bank of America, N.A. Benjamin Klein Merrill Lynch Capital Services, Inc. Merrill Lynch, Pierce, Fenner & Smith, Inc. | Closed Closed Closed Closed Current Current Closed Closed Current Current Closed Closed Current Current Closed Closed |
| Bank of Montreal | BMO Capital Markets BMO Capital Markets Corp. | Current Current |

| Name of Entity Searched | Name of Entity and/or Affiliate of Entity, that is a K&E Client | Status |
|--|--|---|
| | BMO Harris Bank NA BMO Nesbitt Burns Inc. | Current Current |
| Bank of New York Mellon Corp., The Mellon Investments Corp. | Alcentra Ltd. | Closed |
| Barclays Bank plc | Barclays Barclays Capital Inc. | Current Closed |
| Barings LLC | Barings Global Advisers Limited | Closed |
| Barrow Hanley Mewhinney & Strauss Inc. | Campbell Global, LLC | Current |
| BB&T Corp. | BB&T Corp. BB&T Insurance Holdings, Inc. SunTrust Banks, Inc. Truist Bank Truist Financial Corp. | Current Current Current Current Current |
| BBC America | BBC Studios Limited | Current |
| BBVA Compass | BBVA Bancomer Servicios, S.A., Institucion de Banca Multiple, Grupo Financiero BBVA Bancomer, as trustee of Trust F/703850 BBVA Compass Bancshares, Inc. Compass Bank N.A. | Closed Closed Closed |
| Benefit Street Partners LLC Clarion Partners LLC Western Asset Management Co. LLC | Benefit Street Partners Clarion Partners LLC Franklin Templeton Investments Corp. | Closed Current Closed |
| BentallGreenOak Sun Life Financial Inc. | SLC Management | Current |
| BentallGreenOak | TFG Asset Management LP | Current |
| Berkeley Research Group LLC | Berkeley Research Group, LLC | Closed |
| Black Creek Group | BC Mexico LLC Black Creek Group, LLC Black Creek Mexico LLC | Current Current Closed |
| BlackRock Fund Advisors | BlackRock, Inc. Mark B. Florian Patrick C. Eilers | Current Current Current |

| Name of Entity Searched | Name of Entity and/or Affiliate of Entity, that is a K&E Client | Status |
|--|---|--|
| Blue Cross and Blue Shield of Texas Inc. | Blair W. Todt Blue Cross & Blue Shield of New Mexico Blue Cross and Blue Shield of Illinois Blue Cross and Blue Shield of New Mexico Blue Cross and Blue Shield of Oklahoma Blue Cross and Blue Shield of Texas Blue Cross and Blue Shield of Texas, Inc. Blue Cross Blue Shield of Illinois Blue Cross Blue Shield of Oklahoma Blue Cross Blue Shield of Texas, Inc. BlueCross BlueShield of Illinois Caring for Montanans Inc. Eric A. Feldstein Health Care Service Corporation | Former Current Current Current Current Current Closed Current Current Current Current Current |
| Calvin Klein Suits G-III Phillips Van Heusen Corp. PVH Dress Shirt Group Superba Inc. Van Heusen | Calvin Klein, Inc. | Current |
| Canada, Government of, Border Services Agency | CPP Investment Board CPPIB Asia Inc. CPPIB Canada Inc. | Current Current Current |
| Canyon Capital Advisors LLC | AECOM-Canyon Real Estate Fund Advisors LLC Canyon Capital Advisors LLC Ice Canyon (Europe) Limited ICE Canyon LLC | Closed Current Closed Current |
| Carlyle Invest Management LLC | Carlyle Asia Growth Partners IV LP | Current |

| Name of Entity Searched | Name of Entity and/or Affiliate of Entity, that is a K&E Client | Status |
|--|---|---|
| Sedgwick Claims Management Services Inc. | Carlyle Asia Investment Advisors Limited Carlyle Aviation Fund Management LLC Carlyle Energy Mezzanine Opportunities Fund II, L.P. Carlyle Global Credit Investment Management LLC Carlyle Group, The Carlyle Infrastructure Fund, L.P. Carlyle Investment Management LLC Carlyle Realty Partners III, L.P. Carlyle Realty Partners IV, L.P. Carlyle Realty Partners V, L.P. Carlyle Realty Partners, L.P. CECP Advisors LLP Sedgwick Claims Management Services, Inc. The Carlyle Group The Carlyle Group Europe - CEP IV Advisor S.a r.l. | Current Current Current Former Current Current Closed Closed Closed Closed Closed Closed Current Current Closed |
| CBL & Associates Management Inc. | CBL & Associates Limited Partnership CBL & Associates Properties, Inc. | Closed Closed |
| CBRE Inc. | CBRE Global Investors, Inc. Kelly Silverman | Current Closed |
| Center At Elida LLC Washington Prime Group Inc. | Washington Prime Group Inc. | Current |
| CheetahMail | Alex Slusky Andrew Fishman David Fishman Vector Capital Credit Opportunity Fund L.P. Vector Capital Credit Opportunity Master Fund L.P. Vector Capital Credit Opportunity Offshore Fund Ltd. Vector Capital II International, L.P. | Current Former Current Current Current Current Current |

| Name of Entity Searched | Name of Entity and/or Affiliate of Entity, that is a K&E Client | Status |
|---------------------------|---|---|
| | Vector Capital II, L.P. Vector Capital II/II Extension, L.P. Vector Capital III International, L.P. Vector Capital III, L.P. Vector Capital IV International, L.P. Vector Capital IV, L.P. Vector Capital Management, L.P. Vector Capital V LP | Current Current Current Current Current Current Current Current |
| CIFC Asset Management LLC | CIFC Asset Management Europe Limited CIFC Asset Management LLC | Current Current |
| Cigna Healthcare | Cigna Behavioral Health, Inc. Cigna Corporation Cigna Health and Life Insurance Company Cigna Health Corporation Cigna Healthcare - Mid-Atlantic, Inc. Cigna Healthcare of California Inc. Cigna Healthcare of Colorado, Inc. CIGNA Healthcare of Florida, Inc. CIGNA Healthcare of Georgia, Inc. CIGNA HealthCare of North Carolina, Inc. CIGNA HealthCare of Pennsylvania, Inc. CIGNA HealthCare of South Carolina, Inc. CIGNA HealthCare of St. Louis, Inc. Cigna Healthcare of Tennessee, Inc. CIGNA Healthcare of Texas, Inc. CIGNA Healthcare, Inc. CIGNA Insurance Co. Connecticut General Life Insurance Company | Current Current Current Current Closed Current Closed Current Current Current Current Current Current Current Current Current Current Current Current |
| CIM Group LP | CIM Group LLC | Current |
| Citation Management | Earnest Operations LLC Navient Corporation | Closed Current |

| Name of Entity Searched | Name of Entity and/or Affiliate of Entity, that is a K&E Client | Status |
|--|---|--|
| | Navient Solutions, Inc. Navient Solutions, LLC | Current Current |
| Cole Haan Inc. | Apax Digital LP Apax Europe V, L.P. Apax Europe VI LP Apax Europe VII LP APAX Excelsior VI, L.P. APAX Excelsior VI-A C.V. APAX Excelsior VI-B C.V. Apax Foundation Apax IX EUR Apax IX USD Apax Partners Europe Managers Ltd. Apax Partners LLP Apax VIII EUR Apax VIII USD Cole Haan LLC Cole Haan Technical Consultation (Dongguan) Co. Ltd. | Current Current Current Current Current Current Current Current Current Current Current Current Current Current Current Current Closed |
| Cox Inc. | NextGear Capital, Inc. | Current |
| Coyote Logistics UPS SCS Dallas UPS SCS Inc. | Coyote Logistics, LLC | Closed |
| Crescent Capital Group LP | Crescent Capital BDC, Inc. | Current |
| CSMC 2007-C1 | Credit Suisse (Hong Kong) Limited Credit Suisse AG Credit Suisse AG, Executive Board Credit Suisse Group AG Credit Suisse Group AG, Executive Board Credit Suisse International Credit Suisse Securities (USA) LLC Credit Suisse Securities Europe Ltd. | Current Current Current Current Current Current Current Current |
| Cushman & Wakefield plc | C&W Secure Services Inc. Cushman & Wakefield, Inc. | Current Current |
| CVC CR Parts LLC | CVC Advisers Limited | Current |

| Name of Entity Searched | Name of Entity and/or Affiliate of Entity, that is a K&E Client | Status |
|-------------------------|---|---------|
| | CVC Capital Partners Advisory (U.S.) Inc. | Closed |
| | CVC Credit Partners, LLC | Current |
| | CVC European Equity V Limited | Current |
| CVSC LLC | Enlivant | Current |
| | Heather Smith Thorne | Closed |
| | Strategic Office Partners | Current |
| | TPG Asia VI SF Pte Ltd. | Current |
| | TPG Capital | Current |
| | TPG China Limited | Current |
| | TPG Europe LLP | Current |
| | TPG Global LLC | Closed |
| | TPG Global, Inc. | Current |
| | TPG Global, LLC | Current |
| | TPG Group Holdings (SBS), L.P. | Current |
| | TPG Growth LLC | Current |
| | TPG Growth, LLC | Current |
| | TPG RE Finance 21 Ltd. | Current |
| | TPG RE Finance 6 LLC | Current |
| | TPG RE Finance 7 LLC | Current |
| | TPG RE Finance Trust CLO Sub-REIT Corp. | Current |
| | TPG RE Finance Trust CLO Sub-REIT Parent LLC | Current |
| | TPG RE Finance Trust HoldCo LLC | Current |
| | TPG RE Finance Trust, Inc. | Current |
| | TPG RE II Arlington SPV I, Limited Partnership (PEI) | Current |
| | TPG RE II Arlington SPV II, Limited Partnership (PEI) | Current |
| | TPG RE II Arlington SPV III, Limited Partnership (PEI) (2) | Current |
| | TPG Real Estate | Current |
| | TPG Real Estate Partners II, L.P. | Current |
| | TPG Sixth Street Partners LLC | Current |
| | TPG Sixth Street Partners, LLC | Current |
| | TPG Star VPSI, L.P. | Closed |
| Deloitte LLP | Adrian Peter Berry | Current |

| Name of Entity Searched | Name of Entity and/or Affiliate of Entity, that is a K&E Client | Status |
|---|--|---|
| | Clare Boardman Deloitte Consulting LLP Deloitte LLP Deloitte Tax LLP Deloitte USA LLP | Current Current Current Current Current |
| DK Management Partners LP | Davidson Kempner Davidson Kempner European Partners, LLP Davidson Kempner Partners | Current Current Current |
| Dominion Energy Inc. | Daniel Carro Dominion Energy Questar Corporation Dominion Energy Services, Inc. SCANA Corporation | Closed Closed Current Closed |
| Duke Energy Corp. Duke Energy Indiana LLC Duke Energy Kentucky Inc. | Duke Energy Corporation Piedmont Natural Gas | Closed Closed |
| DWS Group GmbH & Co. KGaA | DB U.S. Financial Markets Deutsche Bank Deutsche Bank AG Deutsche Bank AG, London Branch Deutsche Bank AG, New York Branch Deutsche Bank Americas Holding Corp. Deutsche Bank Securities Inc. Deutsche Bank Trust Co. Americas Deutsche Bank Trust Corp. RREEF Management Company | Current Closed Current Current Current Current Current Current Current Current Closed |
| Empower Software Solutions Inc. | GIC Infra Holdings Pte Ltd. GIC Private Markets Private Limited GIC Pte. Ltd. GIC Real Estate Inc. | Current Current Closed Current |
| Empower Software Solutions Inc. ShopCore Properties LP | BCP (Singapore) VI Cayman Acquisition Co. Ltd. BCP VIII, L.P. Bilal Khan | Current Current Current |

| Name of Entity Searched | Name of Entity and/or Affiliate of Entity, that is a K&E Client | Status |
|-------------------------|--|---------|
| | Blackstone Alternative Asset Management LP | Current |
| | Blackstone Alternative Solutions LLC | Current |
| | Blackstone Asia | Current |
| | Blackstone CQP Holdco LP | Current |
| | Blackstone Family Real Estate Partnership (Offshore) VIISMD L.P. | Current |
| | Blackstone Family Real Estate Partnership Europe IV-SMD L.P. | Current |
| | Blackstone Group, The | Current |
| | Blackstone Infrastructure Partners | Current |
| | Blackstone ISG-I Advisors LLC | Current |
| | Blackstone ISG-II Advisors LLC | Current |
| | Blackstone Life Sciences Advisors LLC | Current |
| | Blackstone Management Partners LLC | Current |
| | Blackstone Mortgage Trust Inc. | Current |
| | Blackstone Property Partners LP | Current |
| | Blackstone Real Estate | Current |
| | Blackstone Real Estate Advisors | Current |
| | Blackstone Real Estate Advisors, LP | Current |
| | Blackstone Real Estate Holdings (Offshore) VII-NQ L.P. | Current |
| | Blackstone Real Estate Holdings (Offshore) VII-NQ - ESC L.P. | Current |
| | Blackstone Real Estate Holdings Europe IV-NQ ESC L.P. | Current |
| | Blackstone Real Estate Partners | Current |
| | Blackstone Real Estate Partners (Offshore) VII.F-NQ L.P. | Current |
| | Blackstone Real Estate Partners (Offshore) VII.TE.1-8-NQ L.P. | Current |
| | Blackstone Real Estate Partners (Offshore) VII-NQ L.P. | Current |
| | Blackstone Real Estate Partners Europe | Current |

| Name of Entity Searched | Name of Entity and/or Affiliate of Entity, that is a K&E Client | Status |
|---------------------------------|---|---------|
| | Blackstone Real Estate Partners Europe IV-NQ L.P. | Current |
| | Blackstone Real Estate Partners Limited | Current |
| | Blackstone Real Estate Special Situations Advisors LLC | Current |
| | Blackstone Singapore Pte Ltd. | Current |
| | Blackstone Strategic Capital Holdings | Former |
| | Blackstone Strategic Capital Holdings L.P. | Current |
| | Blackstone Strategic Opportunity Fund | Current |
| | Blackstone Strategic Partners | Current |
| | Blackstone Tactical Opportunities | Former |
| | Blackstone Tactical Opportunities Advisors LLC | Current |
| | Blackstone Tactical Opportunities Fund LP | Closed |
| | David I. Foley | Current |
| | GSO Capital Opportunities Fund III LP | Closed |
| | GSO Capital Partners | Current |
| | GSO Capital Partners International LLP | Current |
| | GSO Capital Partners LP | Current |
| | John-Paul Munfa | Current |
| | Jonathan Korgold | Closed |
| | Strategic Partners Fund Solutions | Current |
| | The Blackstone Group | Current |
| | The Blackstone Group International Partners LLP | Current |
| | Vikram Suresh | Current |
| Empower Software Solutions Inc. | CPP Investment Board | Current |
| | CPPIB Asia Inc. | Current |
| | CPPIB Canada Inc. | Current |
| Empower Software Solutions Inc. | Ultimate Software Group, Inc. | Closed |
| Empower Software Solutions Inc. | Hellman & Friedman LLC | Current |

| Name of Entity Searched | Name of Entity and/or Affiliate of Entity, that is a K&E Client | Status |
|---|--|--|
| Enbridge Gas Inc. | Enbridge Inc. | Current |
| Erwin Penland LLC | Philippe Krakowsky | Current |
| ESPN Hulu LLC | Hulu LLC Twentieth Century Fox Film Corporation Twenty-First Century Fox, Inc. Walt Disney Co., The Walt Disney Company, The | Current Current Current Current Closed |
| Facebook Inc. | Facebook Payments, Inc. Facebook Services, Inc. Facebook Technologies LLC Facebook, Inc. | Current Current Current Current |
| Federal Express Corp. | FedEx Trade Networks, Inc. | Closed |
| First Eagle Alternative Credit LLC First Eagle Investment Management LLC | First Eagle Alternative Credit LLC | Current |
| Five Arrows Managers North America LLC | Five Arrows Managers SAS | Current |
| Florida Power & Light Co. | ClearSky Power & Technology Fund I LLC NextEra Energy Constructors LLC NextEra Energy Inc. NextEra Energy Marketing LLC NextEra Energy Operating Services LLC NextEra Energy Project Management LLC NextEra Energy Resources, LLC NextEra Energy Transmission Southwest LLC NextEra Energy, Inc. | Closed Current Current Current Current Current Current Current Current |
| Freedom Specialty Insurance Co. | Nationwide Mutual Insurance Company Veterinary Pet Insurance Company | Current Closed |
| Frontier Communications Corp. | Frontier ABC LLC Frontier California Inc. | Closed Closed |

| Name of Entity Searched | Name of Entity and/or Affiliate of Entity, that is a K&E Client | Status |
|-------------------------|---|---------|
| | Frontier Communications - Midland, Inc. | Current |
| | Frontier Communications - Prairie, Inc. | Current |
| | Frontier Communications - Schuyler, Inc. | Current |
| | Frontier Communications Corporate Services Inc. | Current |
| | Frontier Communications Corporation | Current |
| | Frontier Communications ILEC Holdings LLC | Closed |
| | Frontier Communications Northwest Inc. | Closed |
| | Frontier Communications of America, Inc. | Current |
| | Frontier Communications of AuSable Valley, Inc. | Current |
| | Frontier Communications of Breezewood, LLC | Current |
| | Frontier Communications of Canton, LLC | Current |
| | Frontier Communications of Delaware, Inc. | Current |
| | Frontier Communications of DePue, Inc. | Current |
| | Frontier Communications of Georgia LLC | Closed |
| | Frontier Communications of Illinois, Inc. | Current |
| | Frontier Communications of Indiana LLC | Closed |
| | Frontier Communications of Iowa, LLC | Current |
| | Frontier Communications of Lakeside, Inc. | Current |
| | Frontier Communications of Lakewood, LLC | Current |

| Name of Entity Searched | Name of Entity and/or Affiliate of Entity, that is a K&E Client | Status |
|-------------------------|---|---------|
| | Frontier Communications of Michigan, Inc. | Current |
| | Frontier Communications of Minnesota, Inc. | Current |
| | Frontier Communications of Mississippi LLC | Closed |
| | Frontier Communications of Mt. Pulaski, Inc. | Current |
| | Frontier Communications of New York, Inc. | Current |
| | Frontier Communications of Orion, Inc. | Current |
| | Frontier Communications of Oswayo River LLC | Current |
| | Frontier Communications of Pennsylvania, LLC | Current |
| | Frontier Communications of Rochester, Inc. | Current |
| | Frontier Communications of Seneca-Gorham, Inc. | Current |
| | Frontier Communications of Sylvan Lake, Inc. | Current |
| | Frontier Communications of the Carolinas LLC | Closed |
| | Frontier Communications of the South, LLC | Current |
| | Frontier Communications of the Southwest Inc. | Closed |
| | Frontier Communications of Thorntown LLC | Closed |
| | Frontier Communications of Virginia, Inc. | Current |
| | Frontier Communications of Wisconsin LLC | Closed |
| | Frontier Communications Online and Long Distance Inc. | Closed |
| | Frontier Communications Services Inc. | Current |

| Name of Entity Searched | Name of Entity and/or Affiliate of Entity, that is a K&E Client | Status |
|---|---|--|
| | Frontier Directory Services Company, LLC Frontier Florida LLC Frontier Infoservices Inc. Frontier Midstates Inc. Frontier Mobile LLC Frontier North Inc. Frontier Security Company Frontier Services Corp. Frontier Southwest Incorporated Frontier Subsidiary Telco LLC Frontier Techserv Inc. Frontier Telephone of Rochester, Inc. Frontier Video Services Inc. Frontier West Virginia Inc. | Current Closed Closed Closed Closed Current Current Closed Current Closed Current Current Closed |
| FTI Consulting Inc. | FTI Consulting, Inc. FTI, LLC John Howard Batchelor Kenneth Fung | Current Closed Current Current |
| Google Inc. | Intersection Holdings, LLC Sidewalk Infrastructure Partners Sidewalk Labs Employees, L.L.C. Waymo LLC | Current Current Closed Current |
| Guardian Investor Services LLC | Broadshore Capital Partners, LLC | Closed |
| Hines Global REIT 2615 Medical Center Parkway LLC | Hines HMS Income Fund, Inc. | Current Closed |
| Houlihan Lokey Inc. | Houlihan Lokey EMEA, LLP | Current |
| HSBC Bank plc | Hongkong & Shanghai Banking Corp. Ltd., The HSBC Bank USA NA HSBC Holdings plc | Closed Closed Current |
| Huntington Technology Finance Inc. | Huntington Bancshares Incorporated The Huntington National Bank | Closed Closed |
| Illinois, State of, Department of Employment Security | Illinois Executive Ethics Commission | Current |

| Name of Entity Searched | Name of Entity and/or Affiliate of Entity, that is a K&E Client | Status |
|---|---|---|
| Illinois, State of, Director of Employment Security | Illinois Torture Inquiry and Relief Commission | Current |
| Illinois, State of, Secretary of State | Office of the Governor, State of Illinois | Current |
| Indianapolis Power & Light Co. | The AES Corporation | Closed |
| Intermediate Capital Group plc | ICG Europe Fund VI Jersey Limited Intermediate Capital Group Inc. Intermediate Capital Group plc | Closed Current Closed |
| Invesco Capital Management LLC Invesco Ltd. | Invesco Private Capital, Inc. Invesco Senior Secured Management, Inc. | Current Current |
| Invesco Senior Secured Management Inc. | WL Ross & Co. LLC | Closed |
| Jersey Central Power & Light Co. | FirstEnergy Corporation | Closed |
| Jiaxing Burlington Textile Co. Ltd. | Centerline Capital Management, LLC International Textile Group, Inc. Platinum Equity, LLC | Current Closed Current |
| Jones Apparel Group | Premier Brands Group LLC | Current |
| Jones Lang LaSalle Inc. RAR-2-Villa Marina Center CA LLC | JLL Partners Inc. JLL Partners, LLC Jones Lang LaSalle Group Jones Lang LaSalle Income Property Trust, Inc. LaSalle Investment Management | Closed Current Current Current Current |
| JPMorgan Chase Bank NA | Chase Bank USA, N.A. Chase Paymentech Solutions, LLC Highbridge Capital Management, LLC J.P. Morgan Securities (Far East) Limited J.P. Morgan Securities Asia Pacific Limited J.P. Morgan Securities LLC JPMorgan Asset Management - Global Real Assets JPMorgan Chase & Co. JPMorgan Chase Bank NA | Closed Closed Current Closed Current Current Closed Current Current |

| Name of Entity Searched | Name of Entity and/or Affiliate of Entity, that is a K&E Client | Status |
|---|--|--|
| | JPMorgan Funds Limited JPMorgan Investment Management Inc. - Global Special Situations JPMorgan Investment Management Inc. - Infrastructure Investment Group JPMorgan Ventures Energy Corporation | Current Current Current Current |
| Kenneth Cole Footwear Kenneth Cole Pants Kenneth Cole Productions Inc. Kenneth Cole Tailored Kenneth Cole/PVH | Kenneth Cole Productions | Current |
| KeyBank NA | KeyBanc Capital Markets Inc. | Closed |
| King Street Capital Management LP | King Street Capital Management L.P. King Street Europe LLP Wentworth Sons Holdings S.C.A. Wentworth Sons Senior Claims S.a.r.l. Wentworth Sons Sub-Debt S.a.r.l. | Current Current Closed Closed Closed |
| KMBS Business Solutions USA Inc. Konica Minolta Business Solutions USA Inc. | All Covered, Inc. | Closed |
| Knot Worldwide Inc., The | Brian Ruder Permira Advisers Ltd. Permira Credit Solutions III G.P. Limited Ryan G. Lanpher Thomas Eggemeier Thomas Phillip Guinand | Current Closed Current Current Current Current |
| KPMG LLP | KPMG (HK) KPMG (Ireland) KPMG Auditores, S.L. KPMG International Cooperative KPMG Law Firm KPMG LLP KPMG LLP (Canada) KPMG LLP (Singapore) | Current Closed Current Current Closed Current Current Current |

| Name of Entity Searched | Name of Entity and/or Affiliate of Entity, that is a K&E Client | Status |
|--|---|--|
| Lenovo (United States) Inc. | Lenovo (United States) Inc. Lenovo Group Ltd. Lenovo Technologies (UK) Ltd. Ultimate Lenovo Limited | Current Current Current Closed |
| Lexington Realty Trust | Lexington Realty Trust | Current |
| Li & Fung Ltd. | Alan D. Yang GLP Capital Partners L.P. GLP CP Properties LLC GLP Pte Ltd. GLP US Management Holdings II LLC GLP US Management LLC Li & Fung Limited | Current Current Current Current Current Current Current |
| Lincoln National Life Insurance Co., The | Lincoln Financial Group | Closed |
| LogicSource Inc. | Bain Capital Beteiligungsberatung GmbH Bain Capital Credit (Asia), LLC Bain Capital Credit LP Bain Capital Credit, Ltd. Bain Capital Double Impact Bain Capital Double Impact Fund LP Bain Capital Europe, LLC Bain Capital Everest Manager Holding, S.C.A. Bain Capital Everest Manager S.a.r.l. Bain Capital Investors LLC Bain Capital Private Equity (Asia), LLC Bain Capital Private Equity (Europe) LLP Bain Capital Private Equity, LP Bain Capital Public Equities Bain Capital Public Equity, LP Bain Capital Rise Education (HK) Limited Bain Gamma Limited | Closed Closed Current Current Current Current Current Current Closed Closed Current Current Current Former Closed Closed Current |

| Name of Entity Searched | Name of Entity and/or Affiliate of Entity, that is a K&E Client | Status |
|---|---|--|
| | BC Investments X Limited James Hildebrandt Michel G.P. Plantevin Stephen Zide | Current Current Current Current |
| Long Island Power Authority New York, City of (NY), Department of Finance | NYC Department of Small Business Services | Current |
| Lucky Brand Jeans | Leonard Green & Partners LP Lucky Brand Dungarees Inc. Lucky Brand Dungarees LLC Lucky Brand Dungarees Stores Inc. Lucky Brand Dungarees Stores LLC Lucky Brand LLC Peter Nolan | Current Current Current Current Current Current Closed |
| M&T Bank Corp. | Wilmington Trust-London Limited | Current |
| Maersk Inc. | A.P. Møller Capital P/S | Current |
| Marathon Asset Management LP | Marathon Asset Management, LP | Closed |
| Midtown Realty Corp. | Berkshire Hathaway Energy Co. BNSF Railway Precision Castparts Corp. | Current Current Closed |
| M-III Partners LP | M III Acquisition 2 Corp. M III Acquisition Partners 2 Corp. | Closed Closed |
| New York, State of, Comptroller New York, State of, Department of Taxation and Finance, Employment Taxes | Empire State Development State of New York | Current Closed |
| North Carolina, State of, Department of Revenue | David Lewis Philip E. Berger State of North Carolina Timothy K. Moore | Closed Closed Closed Closed |
| Nuveen Real Estate TIAA-CREF Investment Management LLC | Nuveen Alternatives Advisors, LLC Teachers Insurance and Annuity Association of America | Current Closed |
| Oracle America Inc. | Oracle America, Inc. Oracle Corporation | Current Current |

| Name of Entity Searched | Name of Entity and/or Affiliate of Entity, that is a K&E Client | Status |
|---|--|---|
| | Oracle International Corporation Oracle USA, Inc. | Current Current |
| Pacific Gas & Electric Co. | Pacific Gas and Electric Company | Current |
| Palmer Square Capital Management LLC | Platform Ventures X LLC | Closed |
| Perry Ellis Accessories Perry Ellis Menswear LLC | George Feldenkrais Oscar Feldenkrais | Closed Closed |
| PGIM Inc. | Prudential Insurance Company of America | Closed |
| Pier 1 Imports Inc. | Pier 1 Assets, Inc. Pier 1 Holdings, Inc. Pier 1 Imports (U.S.), Inc. Pier 1 Imports, Inc. Pier 1 Licensing, Inc. Pier 1 Services Company Pier 1 Value Services, LLC | Current Current Current Current Current Current Current |
| PJT Partners Inc. | PJT Partners (UK) Limited PJT Partners Holdings LP | Current Former |
| PNC Bank NA | PNC Bank NA PNC Financial Services Group Inc., The PNC Merchant Services Company, L.P. | Closed Closed Closed |
| Post Advisory Group LLC | Principal Real Estate Investors LLC | Current |
| PPL Electric Utilities Corp. | LG&E and KU Energy LLC | Current |
| Prime Clerk LLC | Duff & Phelps LLC Duff & Phelps Ltd. Further Global Capital Management, L.P. Prime Clerk LLC | Current Current Current Current |
| Prime Clerk LLC | Duff & Phelps LLC Duff & Phelps Ltd. Prime Clerk LLC Stone Point Capital LLC | Current Current Current Current |
| Pure Health Solutions Inc. | Advent International Corp. Advent International Corporation | Current Current |
| RCI Environnement Inc. | USA Waste of California, Inc. | Closed |

| Name of Entity Searched | Name of Entity and/or Affiliate of Entity, that is a K&E Client | Status |
|--|--|--|
| Waste Management Inc. | | |
| Reflexis Systems Inc. | Zebra Technologies Corporation | Current |
| Reliant Energy Solutions LLC | NRG Energy, Inc. | Closed |
| Royal Bank of Canada | BlueBay Asset Management Services Ltd. RBC Select Hedge Fund Portfolio Ltd. RBC Wealth Management | Current Closed Current |
| Safety National Casualty Corp. | HCC Insurance Holdings, Inc. HCC Life Insurance Company HCC Specialty Insurance Company HCC Specialty Underwriters, Inc. Houston Casualty Company | Current Closed Closed Closed Closed |
| San Francisco, City of (CA), Department of Public Health, Healthy San Francisco | San Francisco District Attorney's Office | Closed |
| Schroder Investment Management Ltd. Schroder Investment Management North America Inc. | Karl Dasher | Current |
| SDD Inc. | Cisco Consumer Products LLC Cisco Systems, Inc. Cisco-Linksys LLC | Current Current Current |
| Singerman Real Estate LLC | Singerman Real Estate, LLC | Current |
| Staples Inc. | Beijing Staples Commerce & Trade Co. Ltd. (China) Hong Kong Staples Brands Ltd. Peter T. Morrow Shenzhen Staples Commerce & Trade Co. Ltd. (China) Staples (China) Investment Co. Ltd (Shanghai) Staples (Shanghai) Company Limited (China) Staples Argentina SA (Argentina) Staples Asia Investments Ltd. (Cayman) | Current Current Current Current Current Current Current Current |

| Name of Entity Searched | Name of Entity and/or Affiliate of Entity, that is a K&E Client | Status |
|-------------------------|---|---------|
| | Staples Brands Consulting (Shenzhen) Co. Ltd. | Current |
| | Staples Brands Inc. | Current |
| | Staples Brands International Ltd. | Current |
| | Staples Brands Sales, LLC | Current |
| | Staples Brasil Comercio de Materials para Escritorio Ltda. (Brazil) | Current |
| | Staples Canada Holdings III, Inc. | Current |
| | Staples Canada Holdings, LLC | Current |
| | Staples Canada ULC | Current |
| | Staples Connecticut LLC (DE) | Current |
| | Staples Contract & Commercial, Inc. | Current |
| | Staples Cyprus Holdings L.P. | Current |
| | Staples Cyprus Holdings, Ltd. | Current |
| | Staples Cyprus Intermediary Holdings, Ltd. | Current |
| | Staples Dutch Management BV | Current |
| | Staples E-Commerce (Shanghai) Co. Limited (China) | Current |
| | Staples E-Commerce (Tianjin) Co., Ltd. (China) | Current |
| | Staples Global Holdings, Ltd. | Current |
| | Staples Global Markets, Inc. | Current |
| | Staples GP, LLC | Current |
| | Staples Hong Kong Investments Limited (Hong Kong) | Current |
| | Staples Inc. | Current |
| | Staples of Maryland LLC (DE) | Current |
| | Staples Procurement & Management Services PLC | Current |
| | Staples Project 2017, LLC | Current |
| | Staples Promotional Products Canada Ltd. | Current |
| | Staples Shared Service Center (Europe) II BVBA | Current |
| | Staples Shared Service Center, LLC | Current |
| | Staples Taiwan Branch | Current |

| Name of Entity Searched | Name of Entity and/or Affiliate of Entity, that is a K&E Client | Status |
|------------------------------|---|--|
| | Staples Taiwan Corporation Limited (Cayman) Staples the Office Superstore, LLC (DE) Staples Value, LLC (VA) Staples Ventures, LLC Staples, Inc. Stefan Kaluzny Sycamore Partners (Co-Invest) LLC Sycamore Partners A LP Sycamore Partners Associates Co-Invest, Inc. Sycamore Partners Associates Investments LP Sycamore Partners Associates LP Sycamore Partners Associates-C, LP Sycamore Partners II, LP Sycamore Partners III, LP Sycamore Partners Management LP Sycamore Partners Torrid, LLC Sycamore Partners, LP The Staples Group, Inc. | Current Current Current Current Current Current Closed Current Closed Closed Closed Closed Closed Closed Current Current Closed Closed Current |
| Starcom Worldwide Inc. | Lion Re: Sources, Inc. | Current |
| Starwood Retail Partners LLC | SCG Global Holdings, LLC SCG K Fund A, SCSp Starwood Capital Global I LLC Starwood Capital Group Global I LLC Starwood Capital Group Global II, L.P. Starwood Capital Group Global, L.P. Starwood Capital Group LLC Starwood Capital Operations LLC Starwood Distressed Opportunity Fund IX Global, L.P. Starwood Distressed Opportunity Fund IX-1 International, L.P. | Closed Current Current Current Closed Current Closed Current Current Current |

| Name of Entity Searched | Name of Entity and/or Affiliate of Entity, that is a K&E Client | Status |
|--|--|---|
| | Starwood Distressed Opportunity Fund IX-1 U.S., L.P. Starwood Energy Group Global LLC Starwood Energy Infrastructure Co-Invest Fund, L.P. Starwood Energy Infrastructure Fund, L.P. Starwood International Opportunity Fund IX Investor L.P. Starwood Property Trust Inc. Starwood Retail Starwood Retail Partners LLC Starwood U.S. Opportunity Fund IX Investor L.P. Starwood UK Co-Invest, L.P. Starwood VEP Co-Invest, LLC | Current Current Current Current Current Current Closed Closed Current Closed Closed |
| Steele Creek Investment Management LLC | Moelis & Company Moelis & Company UK LLP Moelis Australia | Current Closed Closed |
| Tata Consultancy Services Ltd. | Tata Consultancy Services Ltd. | Closed |
| Texas, State of, Employees Retirement System | Greg Abbott, as Governor of Texas Rep. William Ballard Hurd, as a member of the United States House of Representatives (23rd Congressional District - Texas) State of Texas | Closed Closed Closed |
| Thrivent Investment Management Inc. | Thrivent Financial for Lutherans | Closed |
| Travelers Casualty & Surety Co. of America Inc. | The Travelers Companies, Inc. | Current |
| United States, Government of the, Department of Homeland Security, Bureau of Customs & Border Protection | Administrative Office of the United States Courts, Committee on Judicial Misconduct and Disability | Closed |

| Name of Entity Searched | Name of Entity and/or Affiliate of Entity, that is a K&E Client | Status |
|--|---|---|
| United States, Government of the, Department of the Treasury, Customs Services | Konstantina Diamantopoulos Orly Godfrey Robert J. Quigley United States Department of Homeland Security | Current Current Current Closed |
| US Bank NA | U.S. Bank National Association US Bancorp US Bank NA | Closed Closed Closed |
| Verizon Communications Inc. | Verizon Communications Inc. Verizon New York, Inc. | Current Closed |
| Victory Capital Management Inc. | Adam Klein Crestview Partners LP Robert V. Delaney | Current Current Current |
| Virgin Pulse Inc. | David McGovern Marlin Management Company, LLC Peter B. Spasov Virgin Pulse, Inc. | Former Current Current Current |
| Virginia, Commonwealth of, Employment Commission | M. Kirkland Cox Virginia House of Delegates | Closed Closed |
| Vollero, Andrew | Vollero, Andrew | Closed |
| W&H Systems Inc. | Saybrook Capital, LLC Saybrook Corporate Opportunity Fund II Feeder, LP Saybrook Corporate Opportunity Fund II Master, LP Saybrook Corporate Opportunity Fund II Side Pocket Fund, L.P. Saybrook Corporate Opportunity Fund, L.P. Saybrook Corporate Opportunity Offshore Fund, L.P. Saybrook Opportunity Fund II, LP | Current Current Current Current Current Current Current |
| WCA Waste Corp. | Macquarie Agricultural Funds Management Limited | Current |

| Name of Entity Searched | Name of Entity and/or Affiliate of Entity, that is a K&E Client | Status |
|-------------------------|--|---------|
| | Macquarie Capital Group Ltd., U.K. Branch | Current |
| | Macquarie Capital Investment Management LLC | Current |
| | Macquarie Capital Ltd. | Current |
| | Macquarie Capital USA Inc. | Current |
| | Macquarie Corporate Holdings Pty Ltd | Current |
| | Macquarie Crop Partners Feeder, L.P. | Current |
| | Macquarie Crop Partners, L.P. | Current |
| | Macquarie Group Investments (UK) No. 2 Limited | Closed |
| | Macquarie Holdings (U.S.A.) Inc. | Closed |
| | Macquarie Infrastructure & Real Assets (Europe) Limited | Current |
| | Macquarie Infrastructure and Real Assets Inc. | Closed |
| | Macquarie Infrastructure and Real Assets Mexico, SA de CV | Closed |
| | Macquarie Infrastructure and Real Assets, Inc. | Current |
| | Macquarie Infrastructure Management (Asia) Pty Limited, Singapore Branch | Current |
| | Macquarie Infrastructure Partners III, L.P. | Current |
| | Macquarie Infrastructure Partners Inc. | Current |
| | Macquarie Infrastructure Partners IV, L.P. | Current |
| | Macquarie Investments US Inc. | Current |
| | Macquarie PF Inc. | Current |
| | Macquarie Private Debt Asset Management LLC | Current |
| | Macquarie Real Estate Investments Holdings (North America), Inc. | Current |
| | MIP IV ECI (AIV), L.P. | Current |
| | MIP IV Fawkes, L.P. | Closed |
| | MIP IV Holdings, L.P. | Current |

| Name of Entity Searched | Name of Entity and/or Affiliate of Entity, that is a K&E Client | Status |
|---------------------------------|--|--|
| | MIRA Americas Inc. | Current |
| Wells Fargo Bank NA | Jon Kossow Wells Fargo Securities LLC | Current Current |
| WH Buyer LLC | Altera Infrastructure L.P. Brookfield Asset Management Inc. Brookfield Business Partners LP Brookfield Infrastructure Credit Fund Brookfield Infrastructure Fund Brookfield Infrastructure Group LLC Brookfield Special Opportunities LLC Brookfield Strategic Real Estate Partners III BSREP II Bermuda GP L.P. GFI Energy Group of Oaktree Capital Management GGPLP, LLC Oaktree Acquisition Corp. Oaktree Capital Management, L.P. Oaktree Maritime Finance II, LLC Oaktree Strategic Credit WH Buyer, LLC | Current Current Current Current Closed Closed Current Former Closed Current Closed Current Current Current Current |
| White Star Asset Management LLC | Clearlake Capital Group, L.P. Clearlake Capital Partners II LP Clearlake Capital Partners III LP Clearlake Capital Partners IV LP Clearlake Capital Partners V LP Clearlake Opportunities Partners (P) LP Clearlake Opportunities Partners II LP | Current Current Current Current Current Current Current |
| Whitehorse Capital Partners LP | Bayside Capital H.I.G. Bayside Loan Opportunity (Cayman) Fund II, L.P. H.I.G. Bayside Loan Opportunity Fund II, L.P. | Current Current Current |

| Name of Entity Searched | Name of Entity and/or Affiliate of Entity, that is a K&E Client | Status |
|-------------------------------|--|--|
| | H.I.G. Capital International Advisors, LLP H.I.G. Capital LLC H.I.G. Capital Management, Inc. H.I.G. Capital Partners II, L.P. H.I.G. Capital Partners III, L.P. H.I.G. Europe Capital Partners LP H.I.G. European Capital Partners LLP H.I.G. Middle Market LLC H.I.G. Realty Partners H.I.G. Venture Investments, L.P. H.I.G. Venture Partners, L.P. | Current Current Current Current Current Current Current Current Current Current Current Current |
| Windstream Communications LLC | Windstream Communications, LLC Windstream Eagle Holdings LLC Windstream Finance Corp. Windstream Holdings, Inc. and its filing affiliates Windstream Lakeland, Inc. Windstream Services LLC | Current Current Current Current Current Current |
| XL Group Ltd. | AB Commercial Real Estate Debt Series 1-A AB Commercial Real Estate Debt Series 1-B AB Commercial Real Estate Debt Series 1-C AB Institutional Series B AB Institutional Series C AXA REIM SGP XL Global Services, Inc. | Current Current Current Current Current Current Current |

EXHIBIT B

Etlin Declaration

**IN THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re:)
TAILORED BRANDS, INC., *et al.*,¹) Chapter 11
Debtors.) Case No. 20-33900 (MI)
) (Jointly Administered)
)

**DECLARATION OF HOLLY ETLIN IN SUPPORT OF THE
DEBTOR'S APPLICATION FOR THE ENTRY OF AN ORDER AUTHORIZING
THE RETENTION AND EMPLOYMENT OF KIRKLAND & ELLIS LLP
AND KIRKLAND & ELLIS INTERNATIONAL LLP AS ATTORNEYS FOR THE
DEBTORS AND DEBTORS IN POSSESSION EFFECTIVE AS OF AUGUST 2, 2020**

I, Holly Etlin, Chief Restructuring Officer of Tailored Brands, Inc., being duly sworn, state the following under penalty of perjury:

1. I am the Chief Restructuring Officer of Tailored Brands, Inc. located at 6100 Stevenson Boulevard, Fremont, California 94538.
2. I submit this declaration (the “Declaration”) in support of the *Debtors’ Application for Entry of an Order Authorizing the Retention and Employment of Kirkland & Ellis LLP as Attorneys for the Debtors and Debtors in Possession Effective as of August 2, 2020* (the “Application”).² Except as otherwise noted, I have personal knowledge of the matters set forth herein.

¹ A complete list of each of the Debtors in these chapter 11 cases may be obtained on the website of the Debtors’ claims and noticing agent at <http://cases.primeclerk.com/TailoredBrands>. The location of the Debtors’ service address in these chapter 11 cases is: 6100 Stevenson Boulevard, Fremont, California 94538.

² Capitalized terms used but not otherwise defined herein shall have the meanings set forth in the Application.

The Debtors' Selection of Counsel

3. The Debtors recognize that a comprehensive review process is necessary when selecting and managing chapter 11 counsel to ensure that bankruptcy professionals are subject to the same client-driven market forces, scrutiny, and accountability as professionals in non-bankruptcy engagements.

4. Ultimately, the Debtors retained Kirkland because of its extensive experience in corporate reorganizations, both out-of-court and under chapter 11 of the Bankruptcy Code. More specifically, Kirkland is familiar with the Debtors' business operations and many of the potential legal issues that may arise in the context of these chapter 11 cases. I believe that Kirkland is both well qualified and uniquely able to represent the Debtor in these chapter 11 cases in an efficient and timely manner.

Rate Structure

5. In my capacity as Chief Restructuring Officer, I am responsible for supervising outside counsel retained by the Debtors in the ordinary course of business. Kirkland has informed the Debtors that its rates for bankruptcy representations are comparable to the rates Kirkland charges for non-bankruptcy representations. As discussed below, I am also responsible for reviewing the statements regularly submitted by Kirkland, and can confirm that the rates Kirkland charged the Debtors in the prepetition period are the same as the rates Kirkland will charge the Debtors in the postpetition period.

Cost Supervision

6. Pursuant to the DIP Order,³ professionals proposed to be retained by the Debtors are required to provide weekly estimates of fees and expenses incurred in these chapter 11 cases.

³ “DIP Order” means the *Interim Order (I) Authorizing the Debtors to Obtain Postpetition Financing, (II) Authorizing the Debtors to Use Cash Collateral, (III) Granting Liens and Providing Superpriority*

As a retained professional, Kirkland will be subject to these reporting requirements. Moreover, the Debtors and Kirkland recognize that in the course of a large chapter 11 case like these chapter 11 cases, it is possible that there may be a number of unforeseen fees and expenses that will need to be addressed by the Debtors and Kirkland. The Debtors further recognize that it is their responsibility to monitor closely the billing practices of their counsel to ensure the fees and expenses paid by the estate remain consistent with the Debtors' expectations and the exigencies of the chapter 11 cases. The Debtors will continue to review the statements that Kirkland regularly submits.

7. As they did prepetition, the Debtors will continue to bring discipline, predictability, client involvement, and accountability to the counsel fees and expenses reimbursement process. While every chapter 11 case is unique, the reporting under the DIP Order will provide guidance on the periods of time involved the level of the attorneys and professionals that will work on various matters, and projections of average hourly rates for the attorneys and professionals for various matters.

Administrative Expense Status, (IV) Granting Adequate Protection to the Prepetition Secured Parties, (V) Modifying The Automatic Stay, (VI) Scheduling A Final Hearing, and (VII) Granting Related Relief [Docket No. 85].

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge and belief.

Dated: September 1, 2020

Respectfully submitted,

/s/ Holly Etlin

Name: Holly Etlin

Title: Chief Restructuring Officer